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ABSTRACT

This publication reports on an annual survey, conducted by the National Public Education Financial Survey (NPEFS), of state financial data that is part of the Common Core of Data. The report presents state-level analyses of revenues and expenditures for the 1997-98 school year for grades prekindergarten through 12 in public schools in the 50 states, District of Columbia, and the outlying territories. Major findings include: (1) total education revenues per pupil averaged $7,067, but the range per pupil was substantial across the 50 states; (2) state wealth showed a positive relationship with unadjusted local revenues per pupil and total revenues per pupil, but no relationship with either state or federal revenues per pupil; (3) total expenditures for elementary and secondary education, which comprise both current and capital expenditures, were $334 billion; (4) within current expenditures, the range in expenditures per pupil was highest for student and instructional staff support services, and lowest for instruction; and (5) all 3 measures of state wealth were consistently related to all measures of expenditure per pupil except capital expenditures. Appendix A contains supplementary tables; Appendix B describes the survey methodology, imputations and adjustments, data-analysis procedures, geographic cost adjustments, weighted and unweighted data, and references; and Appendix C is a glossary. (Contains 14 references.) (RT)

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Financing Elementary and Secondary Education in the States: 1997–98

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Financing Elementary and Secondary Education in the States: 1997–98

Research and Development Report

May 2002

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Foreword

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Executive Summary

Introduction

The National Public Education Financial Survey (NPEFS) is an annual survey of state financial data that is part of the Common Core of Data. The NPEFS collects data on revenues and expenditures in grades pre-kindergarten through 12 in public schools in the 50 states, the District of Columbia, and the outlying territories.

This report presents state-level analyses of revenues and expenditures for the 1997–98 school year. NPEFS finance data form the core of these analyses, but information is supplemented by data on state demographic and fiscal characteristics from the Bureau of the Census and the Bureau of Economic Analysis. While aggregate finance data used in these analyses are complete for all states, missing detailed items of revenue and expenditure were imputed in some states.

Analyses of revenues and expenditures per pupil are presented using both unadjusted and cost-adjusted dollars. Cost adjustments are designed to take into account differences in the cost of education across states. The cost adjustment used in these analyses is the Geographic Cost of Education Index (GCEI). This index reflects how much more or less it costs in different geographic locations to recruit and employ comparable school personnel, as well as the varying costs of non-personnel items such as purchased services, supplies and materials, furnishings and equipment, travel, utilities, and facilities.

Major Findings

Total education revenues per pupil averaged $7,067 in 1997–98, but the range in revenues per pupil across the 50 states was quite substantial—from $10,550 in New Jersey to $4,770 in Mississippi (See table 2-1). New Jersey, the state with the highest revenues per pupil, raised 2.2 times the revenue of Mississippi, the lowest-revenue state. Cost adjustments reduced the range in revenues per pupil, but New Jersey, the state with the highest revenues per pupil ($9,158), still raised 1.8 times the revenues of Utah, the state with the lowest revenues per pupil ($4,998) (See table 2-3).[1]

Although federal, state, and local revenues per pupil all varied across the 50 states, **revenues per pupil from state sources showed the largest range between the highest- and lowest-revenue states and federal revenues per pupil the smallest**. In unadjusted dollars, state revenues per pupil in Hawaii ($6,009) were nearly 10 times higher than state revenues in New Hampshire ($633) (See table 2-1). Local revenues per pupil were almost seven times higher in New Jersey ($5,972) than in New Mexico ($857) and federal revenues per pupil were over four times higher in Alaska ($1,133) than in New Hampshire ($258). In cost-adjusted dollars, the ratios between the highest- and lowest-revenue states were 10.0 to 1 for state revenues,

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[1] Throughout the report, we present ratios of revenues per pupil between the highest- and lowest-revenue states (e.g., the ratio in total revenues per pupil was 1.8 between New Jersey and Utah). These ratios mean that the highest-revenue state raised 1.8 times the revenue of the lowest-revenue state.

6.1 to 1 for local revenues, and 3.6 to 1 for federal revenues (See table 2-3). (All ratios excluded the District of Columbia and local revenues excluded Hawaii, a state with nearly full state funding of education.)

State wealth—measured as gross state product (GSP) per capita, median household income, and median housing value—**showed a positive relationship with unadjusted local revenues per pupil and total revenues per pupil, but no relationship with either state or federal revenues per pupil.** States with higher fiscal capacity tended to raise larger amounts of money from local sources. Since state and federal revenues did not eliminate these differences, wealthier states tended to have higher total revenues per pupil for public education. However, cost adjustments to revenues reduced or eliminated these relationships.

Total expenditures for elementary and secondary education, which comprise both current and capital expenditures, were $334 billion in 1997–98, with current expenditures totaling nearly $285 billion—or about 85 percent of total expenditures (See table 3-1). Total expenditures were $7,247 per pupil, current expenditures were $6,189 per pupil, and capital expenditures were $953 per pupil (See table 3-2).

Current expenditures per pupil showed a substantial range across the 50 states—from a high of $9,643 in New Jersey to a low of $3,969 in Utah and a ratio of expenditure between the highest- and lowest-spending states of 2.4 to 1 (See table 3-2). Cost adjustments reduced the range between the highest- and lowest-spending states, but the ratio between New Jersey ($8,371) and Utah ($4,156) was still 2 to 1 (See table 3-4).

Within current expenditures, the range in expenditures per pupil was highest for student and instructional staff support services, and lowest for instruction. Excluding the District of Columbia, unadjusted expenditures per pupil for student and staff support services ranged from a high of $1,042 in New Jersey to a low of $285 in North Dakota—a ratio of nearly 4 to 1 between the highest- and lowest-expenditure states. Expenditures per pupil for instruction, in contrast, ranged from a high of $6,017 in New York to a low of $2,620 in Utah—a ratio of just 2.3 to 1 (See table 4-3).

All three measures of state wealth—GSP per capita, median family income and median housing value—**were consistently related to all measures of expenditure per pupil except capital expenditures.** Or, stated differently, wealthier states tended to spend more money per pupil on almost all education functions than poorer states. Cost adjustments tended to reduce the relationship between state wealth and most measures of expenditure per pupil. But **even with cost adjustments, wealthier states still tended to have higher expenditures for education.**

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Chapter 1: Introduction

Background and Introduction

Elementary and secondary education is an important segment of the American economy. In 1997–98, expenditures in public elementary and secondary schools were about $334 billion—or nearly 4 percent of gross domestic product. Moreover, spending on this education sector has grown substantially in recent years. Between 1989–90 to 1997–98, total expenditures grew from about $213 billion[1] to $334 billion—an increase of nearly 60 percent in current dollars.

These national figures provide an important perspective on the financing of elementary and secondary education. But they tell only a small part of the story. In order to get the full picture it is necessary to look at education finance from the state perspective, since state and local governments provide the great majority of resources for elementary and secondary education. That is the purpose of this report.

The report is designed to address several important questions about the sources of funding for public elementary and secondary schools (education revenues) and the way that money for education is spent for different functions and activities (education expenditures). These questions are:

- What proportions of funds for elementary and secondary education come from federal, state, and local sources?
- How much money per pupil is raised for elementary and secondary education from federal, state, and local sources?
- How does the mix of funding sources differ from state to state and by region?
- What state demographic and fiscal characteristics are associated with differences in funding sources?
- How much do states spend overall for elementary and secondary education? How much do states spend per pupil?
- How much money do states spend overall for current and capital expenditures? How much do states spend per pupil? What proportions of total expenditures are used for current and capital expenditures?
- How much do states spend overall for student instruction and other functions such as school administration? How much do they spend per pupil? What proportions of current expenditures are spent on these different functions?

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[1] All data earlier than 1997–98 come from the U.S. Department of Education, National Center for Education Statistics, *Digest of Education Statistics*, 2000, pp. 175–192.

- How do expenditures vary from state to state and by region? What state demographic and fiscal characteristics are associated with differences in expenditures?

Data Sources and Definitions

The primary source of data for this report on the financing of elementary and secondary education in the states was the 1997–98 National Public Education Financial Survey (NPEFS). The NPEFS is an annual state-level collection of revenue and expenditure data in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys and administrative-records data relating to public elementary and secondary education. Data on revenues and expenditures collected through the NPEFS were supplemented with data from the Bureau of the Census and the Bureau of Economic Analysis on state demographic and fiscal characteristics. Some data have been imputed by NCES to correct for item nonresponse. In most cases the imputations involve disaggregating a single value reported for two or more data items, and therefore do not affect the totals. Imputations that increase a state's total revenues or total expenditures are always less than 5 percent of the total reported for the state. All imputed items are flagged in the data reported by state throughout the publication.

Four states (Alabama, California, South Carolina, and Tennessee) do not report students in prekindergarten programs. Prekindergarten counts were imputed for these four states and added to the kindergarten through grade 12 plus ungraded count. All revenues per pupil and expenditures per pupil for these four states are flaged as imputed, even though the revenues and expenditures are as reported by these states.

The analysis of funding sources focuses on revenues from federal, state, and local governments. **Federal revenues** include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary. **State revenues** include both direct funds from state governments and revenues in lieu of taxation. **Local revenues** include revenues from both local and intermediate sources. Local revenues include revenue from sources such as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues. Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability (e.g., county or municipal agencies). **Other sources of revenue** are not included in total revenues and have also been excluded from the analysis. These revenues include receipts from bond sales (principals and premiums), and also include interest realized from the sale of state bonds when permitted by state law.

The review of expenditures first examines total, capital, and current expenditures. **Current expenditures** generally include all current outlays for elementary and secondary education. They include expenditures for student instruction, instructional support services, and non-instructional support services. Current expenditures also include the following objects of expenditure: salaries, employee benefits, purchased services, supplies and materials, and other expenditures not included in these categories. Technology expenditures are not collected as separate items in the data collection, but are included in the amounts reported as salaries, supplies, equipment, etc. **Capital expenditures** include the purchase of land and buildings, construction of new buildings and renovation of existing buildings, and the purchase and replacement of equipment.

Several components of current and capital expenditures are analyzed in greater depth. **Current expenditures** include expenditures for instruction, student and instructional staff support services, administration, and operations. **Instruction** consists of activities directly dealing with the interaction between teachers and students. **Student support services** are designed to assess and improve the well-being of students and to supplement the teaching process. They include attendance and social work services, guidance services, health and psychological services, speech pathology and audiology services. **Instructional staff support services** are intended to assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development and staff training, as well as educational media services. **Administration** includes the general administration of the local educational agency, school administrative services, business support services, and a host of other services that support the school program. **Operations** include student transportation and plant maintenance and operation.

Capital expenditures include several components as well, among them the purchase of land and buildings, construction of new buildings and renovation of existing buildings, and the purchase and replacement of equipment.

Facilities expenditures is not a common category of analysis in school finance studies, as it includes both capital expenditures and current expenditures for maintenance and operation. However, it was included in this analysis in order to assess whether some states make heavier investments in maintaining school buildings, while others defer building maintenance and therefore have to spend more money either on building renovation or new school construction.

Several analyses examine the relationship between state revenues and expenditures and selected state fiscal characteristics (gross state product per capita, median household income, and median value of owner-occupied housing) and demographic characteristics (percent of students living in urban areas, percent minority students, percent of school-age children living in poverty, and percent of children with limited English proficiency [LEP]). These state characteristics are defined below.

Gross state product per capita is the total value of goods and services produced in a state in 1996 divided by the state's estimated 1996 population. **Median household income** is defined as the median income of the householder and all other persons 15 years old and over in the household, whether related to the householder or not, in calendar year 1996. **Median value owner-occupied housing** is defined as the median value of specified owner-occupied housing units in a state in 1990. **Percent minority students** is defined as the percent of students in a state's public schools who are African American, Hispanic, Asian, American Indian, and Alaskan Native in 1995. **Percent children in poverty** is defined as children 5 years of age and living in households with income at or below the poverty level in 1995. **Percent LEP children** is defined as children 5 years of age and over living in households in which English is not the spoken language, who speak English "not well" or "not at all" in 1990. Finally, percent children living in urban areas is defined as children living in an area with a population concentration of at least 50,000, generally consisting of a central city and the surrounding, closely settled, contiguous territory and with a population density of at least 1,000 per square mile.

Approach

The questions set out in the Background and Introduction section have provided the basis for numerous school finance studies. Many of these studies have a policy orientation, focusing on such issues as the adequacy of school funding (Reschovsky and Imazeki 1998), equity in the allocation and use of school resources (Rubenstein 2000; Parrish, Hikido, and Fowler 1998), or the productivity of education funding (Galvin, Robins, and Callahan 2000). Moreover, because states play a major role in the financing of elementary and secondary education, school finance studies often tend to examine education revenues and expenditures in a particular state or group of states. They focus on differences in revenues and expenditures at the district level, rather than the state level (Sherman, Best, and Luskin 1996). Equity studies in particular look not only at revenues from local, state, and federal sources separately, but on combinations of revenues from different sources, e.g., state and local revenues combined.

In designing this study, we recognized that state-level finance data could be analyzed from a range of perspectives, with each analysis reflecting a different set of value judgments about the financing of education. This study, however, was intended to be more neutral in its approach to the analysis of state-level finance data. Rather than using such concepts of adequacy or equity as the framework, the study simply set out to compare states on different components of education funding (revenues) and patterns of education spending (expenditures). Consequently, there are separate analyses of local and state education revenues, rather than analyses of state and local revenues combined.

We also recognized that there are substantial variations in education revenues and expenditures within states. However, this report was designed to use the NPEFS as its primary data source. It was therefore beyond the scope of this study to examine inter-district differences in revenues and expenditures within states. These issues will be addressed in a separate report that uses finance data from NCES's district-level finance database.

The approach used in this analysis focuses on several aspects of education funding. In the area of revenues, it focuses on the share of funds coming from different government sources and revenues per pupil from these sources. In the area of expenditures, it focuses on the share of expenditures for different functions and expenditures per pupil for these functions. In the analyses of revenues and expenditures per pupil, revenues per pupil are calculated by dividing revenues during the 1997–98 school year by the fall 1997 student enrollment in each state; expenditures per pupil are calculated in an analogous way.

Most of the tables in the report present a ranking of states on different revenue measures (e.g., total revenues per pupil, the percent of revenues from local sources) and expenditures (e.g., current expenditures per pupil, expenditures for instruction as a share of current expenditures).[2] Each state is given a unique rank, even though the data presented in the table sometimes show the same value for different states. These ranks are based on states' values on the measure carried out the additional decimal places, rather than on the figures presented in the tables. However, for all intents and purposes, states with the same value in the table are basically "tied" in their ranking on that measure of revenues or expenditures.

Analyses of revenues and expenditures per pupil are presented using both unadjusted and cost-adjusted dollars. Cost adjustments are designed to take into account differences in the cost of education across states. The cost adjustment used in these analyses is the Geographic Cost of Education Index (GCEI) (Chambers 1998). The GCEI uses data from three separate categories of school inputs: certified school personnel, non-certified school personnel, and nonpersonnel school items. The index reflects how much more or less it costs in different geographic locations to recruit and employ comparable school personnel, as well as the varying costs of nonpersonnel items such as purchased services, supplies and materials, furnishings and equipment, travel, utilities, and facilities. Although the GCEI is most appropriately used to take into account cost differences of inputs that go into current expenditures, in this report it was used to adjust both current and capital expenditures. Other indices may better reflect differences in capital costs across states, but in this analysis the GCEI was used as a proxy for these other indices.

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[2] The District of Columbia is considered as a "state" in this report, even though the District is unique in many respects. Analyses generally include the District of Columbia, except where noted in the tables and text.

The GCEI was developed by combining data on the characteristics of teachers and other school personnel (race, sex, education, experience), teacher working conditions (class size), and teacher salary information with data on amenities of a location into a hedonic wage model. This model uses ordinary least squares regression techniques to isolate and hold constant influences over which school officials have discretion, while allowing the index to vary according to regional and school district cost factors that are outside school officials' control. The index was calculated using data from the Schools and Staffing Survey (SASS) for three points in time (1987–88, 1990–91, and 1993–94) and other sources such as the U.S. Bureau of Labor Statistics, the U.S. Geological Survey, the National Weather Service, the Uniform Crime Reports of the FBI, the City and County Databook, as well as components of the consumer and producer price index (Fowler and Monk 2001).

Most analyses of revenues and expenditures contain several components. These include national averages such as means, ranges on the measure between the highest and lowest state, differences on the measure across regions[3] and states, and the relationship between selected state demographic and fiscal characteristics (independent variables) and revenues and expenditures (dependent variables). Demographic characteristics include the percent minority enrollment, the percent of children in poverty, the percent of people living in urban areas, and the percent of children with limited English proficiency (LEP). Fiscal characteristics include three measures of state wealth—gross state product (GSP) per capita, median household income, and median housing value.

Two methods are used to analyze the relationship between the state demographic and fiscal characteristics cited above and such measures as the share of revenues from different sources, revenues per pupil, and expenditures per pupil. These include cross-tabulations, which present data for various levels (or subcategories) of the demographic and fiscal characteristics (e.g., for percentage of LEP students: Less than 1 percent, 1–less than 5 percent, and 5 percent and more), and simple correlation analysis. The cross-tabulations weight each measure in each state by the number of enrolled students, while the correlations count each state's value on the measure one time, regardless of the number of students enrolled in public schools in the state. Relationships selected for reporting are statistically significant at the 0.05 level, based on two-tailed tests of significance.

Data tables showing expenditures per pupil by selected characteristics (e.g., region, median housing value etc.) are weighted by state. For example, expenditures per pupil in the Northeast region are calculated by summing expenditures for all states in the Northeast and dividing by the total number of students in all states in the Northeast. However, correlation analyses were performed on unweighted data.

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[3] The report presents analysis of four regions: Northeast, Midwest, South, and West. The Northeast includes Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont. The Midwest includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin. The South includes Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia. The West includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

Organization of the Report

The balance of the report is organized into five chapters. Chapter 2 presents an analysis of education revenues. Chapter 3 examines total, current, and capital expenditures. Chapter 4 presents an analysis of expenditures for selected education functions: instruction, student and instructional staff support services, administration, and operations (including transportation and plant maintenance). Chapter 5 examines different capital expenditures. Chapter 6 presents a synthesis and summary of the report's major findings. Appendices to the report contain detailed tables on state revenues and expenditures (appendix A), Technical Notes (appendix B), and Glossary (appendix C).

Chapter 2: Education Revenues

Total Revenues

Revenues for elementary and secondary education totaled just under $326 billion in 1997–98. State revenues totaled nearly $158 billion, local and intermediate revenues just over $146 billion, and federal revenues just over $22 billion (See figure 2-1). Overall, total revenues in current dollars increased by about 6.9 percent between 1996–97and 1997–98—from $305 billion to $326 billion. (Note that total revenues excludes other sources of revenues such as revenues from bond sales, and sales of fixed assets).

Total Revenues Per Pupil

Total revenues per pupil from all government sources were $7,067 in 1997–98 (See table 2-1). State revenues were $3,418 per pupil, local revenues were $3,168 per pupil, and federal revenues were $481 per pupil. Overall, state governments provided over seven times more revenue per pupil and local governments provided about 6.5 times more revenue per pupil than the federal government.

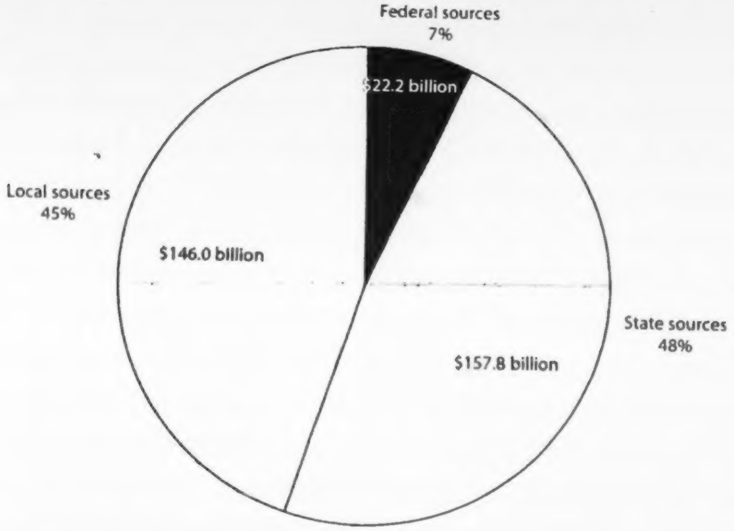
Although total revenues per pupil averaged just over $7,000 nationally, the range was quite substantial across the 50 states—from $10,550 in New Jersey to $4,770 in Mississippi. Total revenues per pupil exceeded $8,000 in 11 states and the District of Columbia, fell between $6,000 and $8,000 in 25 states, and fell below $6,000 in 14 states. As shown in table 2-2 and figure 2-2, states with the highest total revenues per pupil were concentrated in the northeast and the upper midwest, while states with the lowest total revenues per pupil were concentrated in the southeast and the south.

The adjustment of revenues to take into account cost-of-education differences across states compressed the variation in total revenues per pupil across the states. The difference in total revenues per pupil between the state with the highest and the lowest total revenues per pupil was reduced from $5,780 in unadjusted dollars to $4,160 in cost-adjusted dollars, and the ratio of revenues per pupil between the highest and lowest revenue state was reduced from 2.2 to 1.8 (See table 2-3).

The compression was also evident in comparisons of all 50 states. Before cost adjustments, 14 states had total revenues per pupil below $6,000; after cost adjustments, the number was reduced to 6. Before adjustments, 11 states and the District of Columbia had total revenues per pupil of more than $8,000; after cost adjustments, the number was reduced to 8 states and the District of Columbia. On the other hand, the number of states in the middle band of total revenues per pupil (between $6,000 and $8,000) increased from 25 before adjustments to 36 after adjustments (See figure 2-3).

Adjusting revenues to account for cost-of-education differences across states resulted in a number of regional changes in total revenues per pupil. While states in the northeast continued to have the highest total revenues per pupil, and the west continued to have the lowest total revenues per pupil, fewer states in the south had the lowest revenues per pupil. In addition, a number of states changed their ranking on the measure (See table 2-4).

Figure 2-1.—Distribution of total revenues across sources: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Unadjusted total revenues per pupil showed a moderately strong positive relationship with all three measures of state fiscal capacity—gross state product (GSP) per capita, median household income, and median housing value.[4] Put differently, states with larger economic bases, higher income and higher housing values tended to raise more money for education than states with lower economic bases, lower incomes and lower housing values. As shown in table 2-2, revenues per pupil averaged nearly $8,400 per pupil in states with GSP per capita above $30,000, just under $6,800 in states with GSP per capita between $25,000 and $30,000, and only about $5,900 in states with GSP per capital below $25,000. Similar relationships were evident between total revenues per pupil, on the one hand, and household income and housing values, on the other.

The relationship between total revenues per pupil and measures of state wealth is further illustrated in selected state comparisons. In such states as New Jersey, New York, and Connecticut, where GSP per capita exceeded $30,000, total revenues per pupil were above $9,000 (See table 2-2). These three high-wealth states ranked first, second, and third, respectively, on total revenues per pupil. At the other end of the continuum, in states such as Mississippi, Idaho, and Oklahoma, where GSP per capita was less than $25,000, total revenues per pupil were below $5,500. These states ranked 51st, 48th, and 47th, respectively, on total revenues per pupil.

Adjusting for cost differences reduced the relationship between total revenues per pupil and two measures of state wealth—GSP per capita and median household income.[5] While states with higher GSP per capita and household income still tended to raise more total revenues per pupil than states with lower GSP per capita and

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[4] Total revenues per pupil had a correlation of +0.60 with GSP per capita, +0.58 with median household income, and +0.51 with median housing value. All relationships were significant at the 0.001 level.

[5] The correlation between GSP per capita and total revenues per pupil was reduced from +0.60 based on unadjusted revenues to +0.37 based on cost-adjusted revenues and the relationship between median household income and total revenues per pupil was reduced from +0.58 to +0.33, significant at the 0.05 level.

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Table 2-1.—Total revenues (in unadjusted dollars) per pupil across sources, by state: School year 1997–98

State	Total revenues		Federal sources		State sources		Local sources[1]	
	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**$7,067**		**$481**		**$3,418**		**$3,168**	
Alabama	[2]5,535	46	[2]520	20	[2]3,457	19	[2]1,558	46
Alaska	9,222	4	1,133	2	5,732	2	2,358	34
Arizona	5,812	41	593	11	2,575	41	2,644	30
Arkansas	5,697	44	615	10	3,287	28	1,796	42
California	[2]6,572	30	[2]538	16	[2]3,957	12	[2]2,078	39
Colorado	6,297	35	320	49	2,735	38	3,243	22
Connecticut	[2]9,643	3	377	42	3,598	18	[2]5,668	4
Delaware	8,160	10	618	9	5,254	4	2,288	37
District of Columbia	9,168	5	1,509	1	0	51	7,659	1
Florida	6,533	32	499	21	3,187	29	2,847	26
Georgia	6,571	31	448	29	3,362	26	2,761	27
Hawaii	6,755	25	583	12	6,009	1	163	51
Idaho	5,404	48	380	41	3,388	23	1,636	44
Illinois	7,103	21	479	23	2,018	48	4,606	7
Indiana	7,614	15	368	44	3,912	14	3,334	20
Iowa	6,679	27	354	47	3,424	21	2,901	25
Kansas	6,662	28	395	39	3,856	16	2,411	33
Kentucky	5,875	39	563	13	3,626	17	1,686	43
Louisiana	[2]5,786	42	652	7	2,917	35	[2]2,216	38
Maine	7,530	16	526	18	3,428	20	3,575	16
Maryland	7,770	13	407	38	3,026	32	4,337	12
Massachusetts	8,318	7	417	36	3,386	24	4,515	9
Michigan	8,416	6	558	14	5,555	3	2,302	36
Minnesota	7,649	14	375	43	4,004	11	3,269	21
Mississippi	4,770	51	672	6	2,642	39	1,456	49
Missouri	6,595	29	412	37	2,619	40	3,564	17
Montana	6,345	34	648	8	2,973	34	2,723	28
Nebraska	6,711	26	447	31	2,224	45	4,041	14
Nevada	6,442	33	295	50	2,049	47	4,097	13
New Hampshire	6,770	24	258	51	633	50	5,879	3
New Jersey	10,550	1	382	40	4,196	9	5,972	2
New Mexico	5,887	38	780	3	4,250	8	857	50
New York	9,708	2	528	17	3,857	15	5,322	5
North Carolina	5,816	40	421	35	3,914	13	1,480	48
North Dakota	5,755	43	711	4	2,363	44	2,681	29
Ohio	7,286	18	424	33	3,003	33	3,858	15
Oklahoma	5,478	47	473	27	3,372	25	1,632	45
Oregon	7,175	20	459	28	4,073	10	2,642	31
Pennsylvania	8,175	9	479	24	3,160	31	4,536	8
Rhode Island	8,245	8	448	30	3,309	27	4,488	10
South Carolina	[2]6,151	37	[2]521	19	[2]3,167	30	[2]2,463	32
South Dakota	5,576	45	558	15	1,983	49	3,034	23
Tennessee	[2]5,393	49	[2]477	25	[2]2,575	42	[2]2,341	35
Texas	6,213	36	474	26	2,743	37	2,996	24
Utah	4,774	50	331	48	2,912	36	1,530	47
Vermont	8,130	11	422	34	2,393	43	5,315	6
Virginia	[2]6,984	22	365	45	2,190	46	[2]4,429	11
Washington	6,957	23	446	32	4,589	6	1,921	41
West Virginia	7,355	17	680	5	4,608	5	2,067	40
Wisconsin	8,006	12	359	46	4,297	7	3,350	18
Wyoming	7,229	19	486	22	3,400	22	3,342	19

[1] Local sources include intermediate revenues.

[2] Data imputed based on current year (School year 1997–98) data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Table 2-2.—Total revenues (in unadjusted dollars) per pupil across sources, by state characteristics: School year 1997–98

State characteristics	Total revenues per pupil	Total revenues (in unadjusted dollars) per pupil from:		
		Federal sources	State sources	Local sources[1]
United States	**$7,067**	**$481**	**$3,418**	**$3,168**
Region				
Northeast	9,147	462	3,560	5,126
Midwest	7,380	441	3,478	3,461
South	6,238	496	3,078	2,664
West	6,469	513	3,773	2,183
Percentage of students living in urban area				
Less than 20 percent	7,614	447	3,466	3,701
20–less than 30 percent	7,094	470	3,539	3,085
30–less than 40 percent	6,739	487	3,500	2,752
40 percent or more	7,259	507	3,100	3,652
Percentage of minority students				
Less than 10 percent	6,433	434	3,067	2,932
10–less than 30 percent	7,336	447	3,629	3,260
30–less than 50 percent	7,329	485	3,220	3,624
50 percent or more	6,359	536	3,475	2,348
Percentage of LEP students[2]				
Less than 1 percent	6,706	474	3,098	3,135
1–less than 5 percent	7,456	430	3,612	3,414
5 percent or more	7,014	528	3,473	3,013
Percentage of school aged students living in poverty				
Less than 10 percent	8,088	408	3,333	4,348
10–less than 15 percent	7,481	421	3,752	3,308
15–less than 20 percent	7,188	453	3,378	3,357
20 percent or more	6,724	527	3,321	2,876
Per capita gross state product[3]				
Less than $25,000	5,880	570	3,388	1,923
$25,000–less than $30,000	6,776	476	3,473	2,827
$30,000 or more	8,386	447	3,306	4,632
Median housing value				
Less than $50,000	5,843	544	3,290	2,008
$50,000–less than $65,000	6,697	477	3,372	2,848
$65,000–less than $100,000	6,831	462	3,175	3,193
$100,000 or more	8,033	497	3,787	3,748
Median household income				
Less than $30,000	5,935	557	3,197	2,181
$30,000–less than $35,000	7,258	471	3,227	3,560
$35,000–less than $40,000	7,046	474	3,634	2,938
$40,000 or more	8,585	402	3,828	4,355

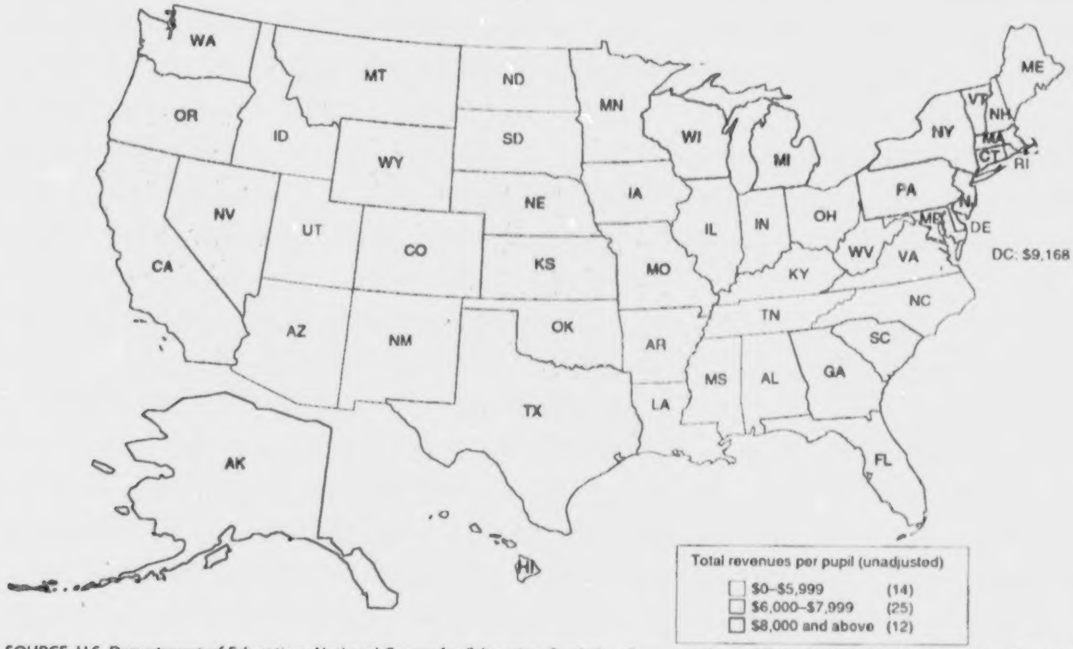
[1] Local sources include intermediate revenues.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[3] Per capita gross state product data is not applicable for the District of Columbia.

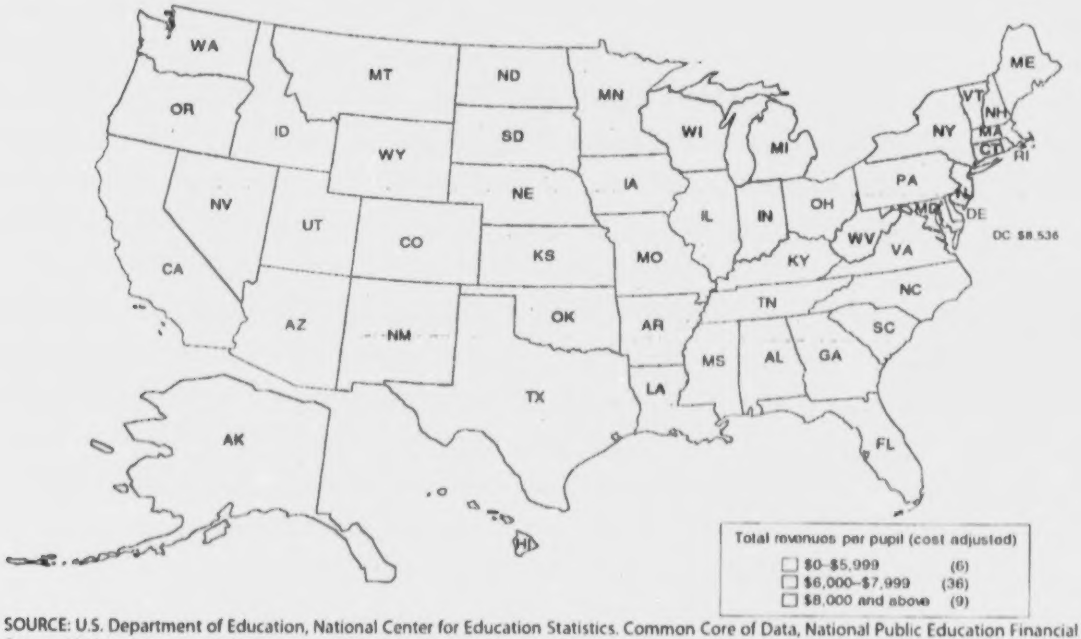
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Figure 2-2.—Total revenues per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 2-3.—Total revenues per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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Table 2-3.—Total revenues (in cost adjusted dollars) per pupil across sources, by state: School year 1997–98

State	Total revenues		Federal sources		State sources		Local sources[1]	
	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**7,067**		**481**		**3,418**		**3,168**	
Alabama	[2]6,198	44	[2]582	15	[2]3,871	16	[2]1,745	46
Alaska	7,279	22	894	2	4,524	6	1,861	42
Arizona	5,859	49	598	13	2,596	43	2,665	33
Arkansas	6,541	37	706	9	3,773	17	2,061	39
California	[2]5,889	47	[2]482	25	[2]3,545	23	[2]1,862	41
Colorado	6,387	41	324	49	2,773	40	3,289	23
Connecticut	[2]8,378	4	328	48	3,126	30	[2]4,924	5
Delaware	7,977	10	605	12	5,136	4	2,237	38
District of Columbia	8,536	3	1,405	1	0	51	7,131	1
Florida	6,827	29	522	22	3,330	27	2,975	28
Georgia	7,058	25	481	26	3,611	22	2,966	29
Hawaii	6,775	31	585	14	6,027	1	164	51
Idaho	5,873	48	413	37	3,682	20	1,778	45
Illinois	6,883	28	464	30	1,956	49	4,463	9
Indiana	8,143	9	394	41	4,184	12	3,565	19
Iowa	7,572	17	402	39	3,882	15	3,289	24
Kansas	7,452	19	441	32	4,313	9	2,697	32
Kentucky	6,571	36	629	11	4,056	14	1,886	40
Louisiana	[2]6,472	39	729	7	3,263	29	[2]2,479	35
Maine	7,675	14	537	18	3,495	25	3,644	18
Maryland	7,610	15	398	40	2,964	36	4,248	12
Massachusetts	7,097	24	355	45	2,889	38	3,853	15
Michigan	8,283	6	549	17	5,468	2	2,266	37
Minnesota	7,797	13	383	42	4,082	13	3,333	22
Mississippi	5,470	50	771	5	3,030	34	1,670	47
Missouri	6,949	27	434	33	2,760	42	3,755	16
Montana	6,980	26	713	8	3,271	28	2,996	27
Nebraska	7,575	16	504	23	2,510	44	4,561	8
Nevada	6,760	32	310	50	2,150	48	4,299	11
New Hampshire	6,460	40	246	51	604	50	5,610	2
New Jersey	9,158	1	331	47	3,643	21	5,184	4
New Mexico	6,337	43	840	3	4,574	5	923	50
New York	8,652	2	471	28	3,438	26	4,744	6
North Carolina	6,342	42	460	31	4,268	10	1,614	48
North Dakota	6,747	33	834	4	2,771	41	3,143	26
Ohio	7,375	21	429	35	3,040	33	3,905	14
Oklahoma	6,073	45	525	20	3,739	18	1,809	44
Oregon	7,427	20	475	27	4,216	11	2,735	30
Pennsylvania	7,975	11	467	29	3,083	31	4,425	10
Rhode Island	7,475	18	406	38	3,000	35	4,069	13
South Carolina	[2]6,796	30	[2]576	16	[2]3,499	24	[2]2,721	31
South Dakota	6,529	38	654	10	2,322	46	3,553	20
Tennessee	[2]5,906	46	[2]522	21	[2]2,820	39	[2]2,564	34
Texas	6,588	35	503	24	2,909	37	3,177	25
Utah	4,998	51	347	46	3,050	32	1,602	49
Vermont	8,220	7	427	36	2,419	45	5,374	3
Virginia	[2]7,207	23	377	43	2,260	47	4,571	7
Washington	6,702	34	430	34	4,421	8	1,851	43
West Virginia	8,209	8	758	6	5,143	3	2,307	36
Wisconsin	8,375	5	376	44	4,495	7	3,504	21
Wyoming	7,891	12	531	19	3,712	19	3,649	17

[1] Local sources include intermediate revenues.

[2] Data imputed based on current year (School year 1997–98) data.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

Table 2-4.—Total revenues (in cost adjusted dollars) per pupil across sources, by state characteristic: School year 1997-98

State characteristics	Total revenues per pupil, cost adjusted	Total revenues (in cost adjusted dollars) per pupil from: Federal sources	State sources	Local sources[1]
United States	**$7,067**	**$481**	**$3,418**	**$3,168**
Region				
Northeast	8,269	420	3,214	4,636
Midwest	7,578	453	3,576	3,549
South	6,676	534	3,312	2,829
West	6,135	485	3,566	2,084
Percentage of students living in urban area				
Less than 20 percent	7,570	460	3,491	3,619
20–less than 30 percent	7,225	486	3,632	3,108
30–less than 40 percent	6,626	477	3,428	2,722
40 percent or more	7,180	507	3,082	3,591
Percentage of minority students				
Less than 10 percent	6,906	470	3,335	3,100
10–less than 30 percent	7,411	456	3,678	3,276
30–less than 50 percent	7,247	487	3,221	3,538
50 percent or more	6,170	522	3,342	2,306
Percentage of LEP students[2]				
Less than 1 percent	7,077	506	3,295	3,276
1–less than 5 percent	7,334	428	588	3,319
5 percent or more	6,718	508	15	2,895
Percentage of school aged students living in poverty				
Less than 10 percent	7,542	384	3,110	4,047
10–less than 15 percent	7,692	433	3,847	3,413
15–less than 20 percent	7,198	460	3,406	3,333
20 percent or more	6,652	527	3,296	2,829
Per capita gross state product[3]				
Less than $25,000	6,519	634	3,761	2,124
$25,000–less than $30,000	6,849	480	3,495	2,873
$30,000 or more	7,779	416	3,064	4,299
Median housing value				
Less than $50,000	6,614	617	3,720	2,277
$50,000–less than $65,000	7,086	508	3,563	3,015
$65,000–less than $100,000	6,939	469	3,240	3,230
$100,000 or more	7,183	446	3,390	3,347
Median household income				
Less than $30,000	6,502	613	3,508	2,382
$30,000–less than $35,000	7,328	478	3,283	3,568
$35,000–less than $40,000	6,721	449	3,454	2,818
$40,000 or more	8,049	378	3,617	4,054

[1] Local sources include intermediate revenues.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[3] Per capita gross state product data is not applicable for the District of Columbia.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997-98; Schools and Staffing Survey, Public School Questionnaire, 1993-94; *Geographic Variations in Public Schools' Costs,* Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

household income, the relationship between state wealth and education revenues was not as strong. Cost adjustments also eliminated the relationship between a third measure of state wealth—median housing value—and total revenues per pupil.

State Revenues

State Share of Total Revenues

As stated previously, state revenues were the largest component of total revenues in 1997–98, totaling nearly $158 billion and representing nearly one-half (48.4 percent) of total revenues. However, the state share of total revenues varied markedly across the 50 states—ranging from a high of about 89 percent in Hawaii to a low of just over 9 percent in New Hampshire (See table 2-5).

While state revenues were about 48 percent of total revenues nationally, the state share of education funding exceeded 60 percent of total revenues in just over one-fourth of the states (14) and fell below 40 percent in another 13 states. The District of Columbia, not being a state, reported no revenue from state sources (See figure 2-4). In just over two-fifths of the states (23), state funding comprised between 40 and 60 percent of total revenues.

Revenues from state sources were generally higher in western states than in other regions of the country. In 1997–98, 58 percent of total revenues in western states were from state sources. Revenues from state sources in western states were about 9 percentage points higher than in southern states (49 percent), about 11 percentage points higher than in midwestern states (47 percent) and nearly 20 percentage points higher than in northeastern states (39 percent) (See table 2-6).

While the state share of total revenues differed across regions, there was no significant relationship between state wealth, as measured by gross state product (GSP) per capita, and the percent of total revenues coming from the state.[6] Some states with a relatively high GSP per capita generated a relatively high share of revenues from state sources (Hawaii, Delaware, and Alaska), while others with high GSP per capita had a relatively low state share (Illinois, Nevada, and Connecticut). At the other end of the spectrum, some states with a relatively low GSP per capita generated a high share of revenues from state sources (New Mexico, Idaho, West Virginia, and Alabama), while others had a relatively low state share (Vermont and North Dakota).

Nor was there any significant relationship between a state's housing values and the share of total revenues from state sources. Some states with high median housing values raised a large share of total revenues from state sources (Hawaii and California), while others had a relatively low state share (New Hampshire, Connecticut, and Maryland). On the other hand, some states with relatively low median housing values had high state shares (Alabama, Kentucky, and Oklahoma), while others had low state shares of total revenues (Nebraska and South Dakota).

Student characteristics such as the percent of school-aged students living in poverty and the percent minority students were positively related to the share of revenues from state sources when the District of Columbia was

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[6] Note that correlations presented here show different results from the data in table 2-4, which shows that revenues per pupil from state sources decreases as GSP per capita increases. The correlations are calculated using each state as a data point. All of the states have an equal impact on the calculation regardless of size. In table 2-4, the revenues per pupil from state sources is calculated for each cell and large states have a greater impact on the estimate than smaller states. The share of total revenues from state sources was also unrelated to another measure of state wealth, namely, median household income.

Table 2-5.—Total revenues (in unadjusted dollars) across sources, by state: School year 1997–98

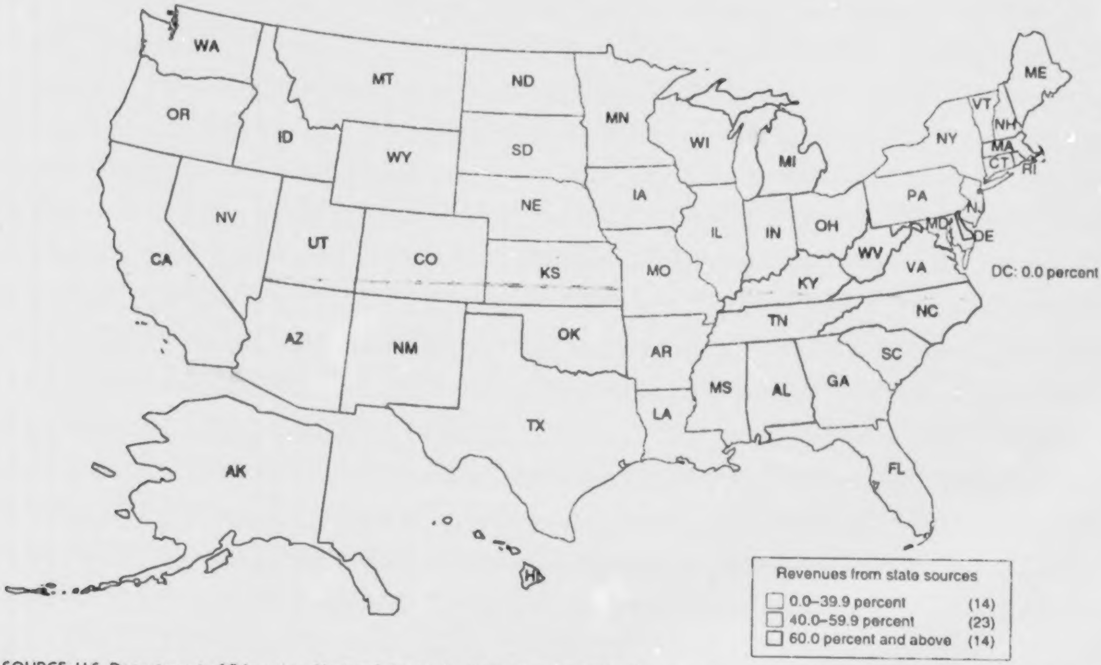
State	Total revenues (in thousands)	Federal sources		State sources		Local sources[1]	
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$325,976,011**	**6.8**		**48.4**		**44.8**	
Alabama	4,146,629	9.4	12	62.5	9	28.2	43
Alaska	1,218,425	12.3	5	62.2	10	25.6	48
Arizona	4,731,675	10.2	9	44.3	31	45.5	23
Arkansas	2,600,655	10.8	7	57.7	16	31.5	38
California	38,142,613	8.2	18	60.2	14	31.6	37
Colorado	4,327,326	5.1	43	43.4	33	51.5	18
Connecticut	[2]5,160,728	3.9	49	37.3	43	[2]58.8	8
Delaware	913,616	7.6	21	64.4	6	28.0	45
District of Columbia	706,935	16.5	1	0.0	51	83.5	2
Florida	14,988,118	7.6	19	48.8	26	43.6	25
Georgia	9,041,434	6.8	26	51.2	24	42.0	30
Hawaii	1,282,702	8.6	16	89.0	1	2.4	51
Idaho	1,320,647	7.0	23	62.7	7	30.3	40
Illinois	14,194,654	6.7	27	28.4	49	64.8	4
Indiana	7,513,407	4.8	46	51.4	22	43.8	24
Iowa	3,346,481	5.3	39	51.3	23	43.4	26
Kansas	3,122,238	5.9	34	57.9	15	36.2	35
Kentucky	3,932,068	9.6	11	61.7	11	28.7	42
Louisiana	[2]4,494,429	11.3	6	50.4	25	[2]38.3	33
Maine	1,600,635	7.0	24	45.5	30	47.5	20
Maryland	6,454,696	5.2	40	39.0	41	55.8	10
Massachusetts	7,893,657	5.0	44	40.7	36	54.3	15
Michigan	14,329,715	6.6	30	66.0	4	27.4	47
Minnesota	6,529,420	4.9	45	52.3	20	42.7	29
Mississippi	2,407,954	14.1	2	55.4	18	30.5	39
Missouri	6,005,256	6.2	33	39.7	40	54.0	16
Montana	1,029,939	10.2	8	46.9	29	42.9	28
Nebraska	1,964,205	6.7	29	33.1	45	60.2	7
Nevada	1,910,794	4.6	47	31.8	46	63.6	5
New Hampshire	1,364,943	3.8	50	9.3	50	86.8	1
New Jersey	13,189,983	3.6	51	39.8	38	56.6	9
New Mexico	1,952,452	13.2	3	72.2	2	14.6	50
New York	27,782,468	5.4	37	39.7	39	54.8	12
North Carolina	7,188,615	7.2	22	67.3	3	25.5	49
North Dakota	682,419	12.4	4	41.1	35	46.6	21
Ohio	13,458,095	5.8	36	41.2	34	53.0	17
Oklahoma	3,416,296	8.6	15	61.6	12	29.8	41
Oregon	3,883,939	6.4	32	56.8	17	36.8	34
Pennsylvania	14,837,945	5.9	35	38.7	42	55.5	11
Rhode Island	1,264,156	5.4	38	40.1	37	54.4	13
South Carolina	4,055,072	8.5	17	51.5	21	40.0	32
South Dakota	794,256	10.0	10	35.6	44	54.4	14
Tennessee	4,815,833	8.8	14	47.7	27	43.4	27
Texas	24,179,060	7.6	20	44.2	32	48.2	19
Utah	2,305,397	6.9	25	61.0	13	32.1	36
Vermont	861,643	5.2	42	29.4	48	65.4	3
Virginia	[2]7,757,954	5.2	41	31.4	47	[2]63.4	6
Washington	6,895,693	6.4	31	66.0	5	27.6	46
West Virginia	2,216,984	9.2	13	62.7	8	28.1	44
Wisconsin	7,059,759	4.5	48	53.7	19	41.8	31
Wyoming	702,001	6.7	28	47.0	28	46.2	22

[1] Local sources include intermediate revenues.

[2] Data imputed based on current year (School year 1997–98) data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 2-4.— Percentage of total revenues from state sources, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

excluded from the analysis.[7] Put differently, there was some tendency for states with a higher percentage of minority and poverty students to raise a larger share of funds for education from state sources.

State Revenues Per Pupil

Unadjusted state revenues per pupil were $3,418 in 1997–98, but again there was wide variation across the states. As shown in table 2-1, state revenues per pupil ranged from a high of $6,009 in Hawaii to a low of $633 in New Hampshire. Seventeen states (excluding the District of Columbia, which had no state funding) had state revenues per pupil of less than $3,000, while 11 states had state revenues per pupil at or above $4,000. Nearly one-half the states (22) had state revenues per pupil between $3,000 and $4,000 (See figure 2-5).

Western states had the highest average state revenues per pupil ($3,773), largely because of states like Hawaii, Alaska, New Mexico, Washington, and Oregon, all of which had state revenues per pupil above $4,000 (See table 2-2). Southern states were at the other end of the spectrum, with average state revenues per pupil of $3,078. In such states as Louisiana, Mississippi, Tennessee, and Virginia, state revenues per pupil were below $3,000.

When state revenues per pupil were adjusted to reflect cost-of-education differences among the states, there was some effect on funding patterns (See table 2-3). First, the difference in state revenues per pupil between

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[7] The correlation between percent minority students and the state share of total revenues was +0.34, and the correlation between percent students in poverty and state funding was +0.31. Both relationships were significant at the 0.05 level.

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Table 2-6.—Total revenues (in unadjusted dollars) across sources, by state characteristic: School year 1997–98

State characteristics	Total revenues (in thousands)	Percentage of total revenue from: Federal sources	State sources	Local sources[1]
United States	**$325,976,011**	**6.8**	**48.4**	**44.8**
Region				
Northeast	73,956,158	5.0	38.9	56.0
Midwest	78,999,903	6.0	47.1	46.9
South	103,316,347	8.0	49.3	42.7
West	69,703,603	7.9	58.3	33.7
Percentage of students living in urban area				
Less than 20 percent	46,018,277	5.9	45.5	48.6
20–less than 30 percent	90,255,407	6.6	49.9	43.5
30–less than 40 percent	115,403,276	7.2	51.9	40.8
40 percent or more	74,299,050	7.0	42.7	50.3
Percentage of minority students				
Less than 10 percent	12,378,500	6.7	47.7	45.6
10–less than 30 percent	119,440,936	6.1	49.5	44.4
30–less than 50 percent	125,484,859	6.6	43.9	49.4
50 percent or more	68,671,716	8.4	54.6	36.9
Percentage of LEP students[2]				
Less than 1 percent	80,390,769	7.1	46.2	46.7
1–less than 5 percent	117,656,691	5.8	48.4	45.8
5 percent or more	118,159,398	7.5	49.5	43.0
Percentage of school aged students living in poverty				
Less than 10 percent	24,084,003	5.0	41.2	53.8
10–less than 15 percent	66,098,913	5.6	50.2	44.2
15–less than 20 percent	78,588,485	6.3	47.0	46.7
20 percent or more	157,204,610	7.8	49.4	42.8
Per capita gross state product[3]				
Less than $25,000	30,223,392	9.7	57.6	32.7
$25,000–less than $30,000	202,181,955	7.0	51.3	41.7
$30,000 or more	92,863,729	5.3	39.4	55.2
Median housing value				
Less than $50,000	14,782,626	9.3	56.3	34.4
$50,000–less than $65,000	102,810,769	7.1	50.4	42.5
$65,000–less than $100,000	105,139,737	6.8	46.5	46.8
$100,000 or more	103,242,880	6.2	47.1	46.7
Median household income				
Less than $30,000	51,533,103	9.4	53.9	36.7
$30,000–less than $35,000	125,929,873	6.5	44.5	49.1
$35,000–less than $40,000	109,819,416	6.7	51.6	41.7
$40,000 or more	38,693,619	4.7	44.6	50.7

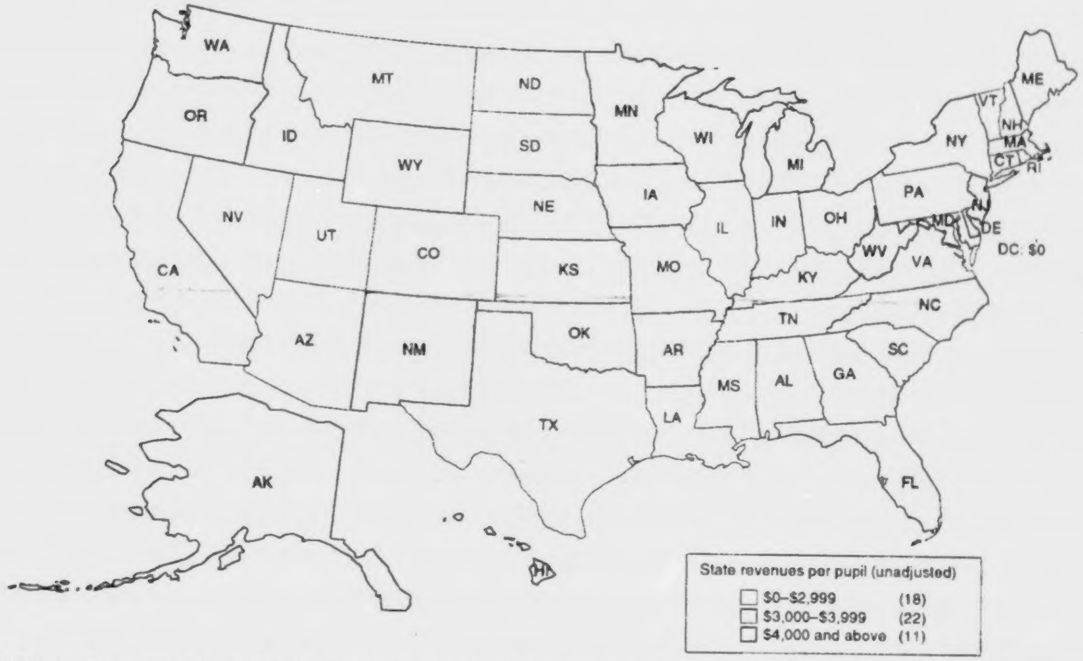
[1] Local sources include intermediate revenues.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[3] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Figure 2-5.—State revenues per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

the state with highest and lowest revenue per pupil increased slightly—from $5,376 in unadjusted dollars to $5,423 in cost-adjusted dollars. Second, regional funding patterns also showed some change. The midwest became the geographical region with the highest state revenues per pupil ($3,576), and the northeast, with state revenues per pupil of $3,214, replaced the south as the region with the lowest state revenues per pupil (See table 2-4).

While state revenues per pupil showed some degree of regional variation, there was no significant relationship between unadjusted and cost-adjusted state revenues per pupil and state wealth, as measured by GSP per capita, median household income, or median housing value. Nor were there any significant relationships between state revenues per pupil and student characteristics such as percent minority enrollment or percent children in poverty.

Local Revenues

Local Share of Total Revenues

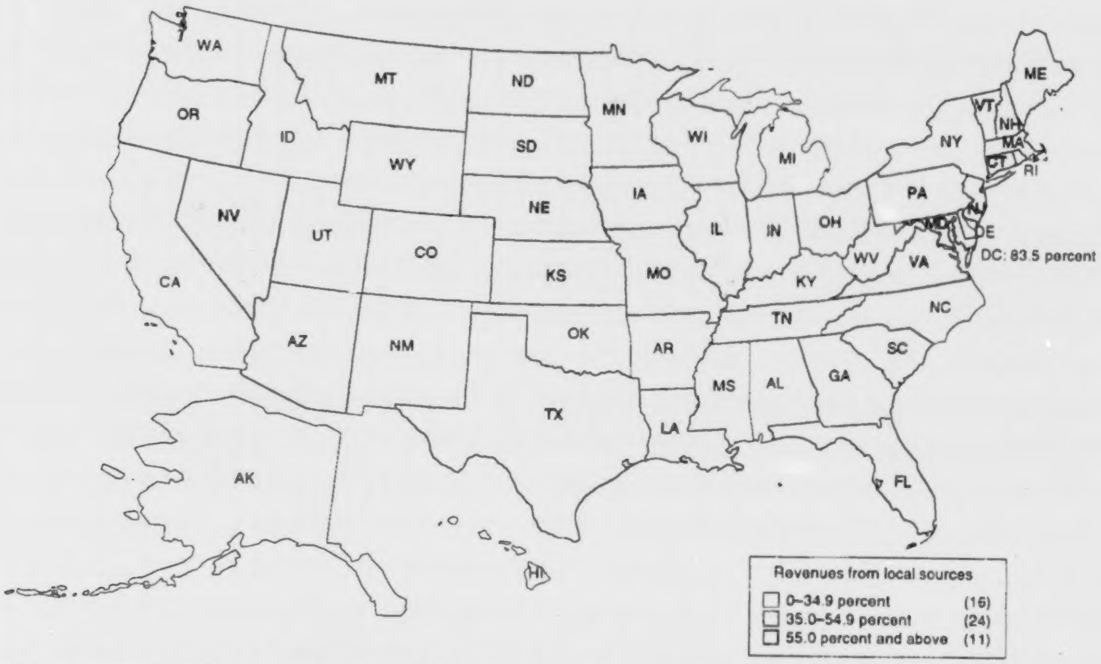
Local and intermediate revenues were the second-largest component of total revenues in 1997–98. Local revenues were just under $145 billion and intermediate revenues almost $1.2 billion, bringing the total to about $146 billion or just under 45 percent of total revenues. Again, however, the local share of school funding differed substantially across the 50 states and the District of Columbia—ranging from a high of nearly 87 percent in New Hampshire to a low of 2.4 percent in Hawaii (See table 2-5).

While local revenues were about 45 percent of total revenues nationally, the local share of education funding exceeded 55 percent in 10 states and the District of Columbia and fell below 35 percent in 16 states. In just under one-half the states (24), local funding represented between 35 and 55 percent of total revenues (See figure 2-6).

In contrast with state funding, local funding of education was highest in the northeast and lowest in western states. Fifty-six percent of total education revenues were from local and intermediate sources in the northeast, compared to 47 percent in the midwest, 43 percent in the south, and 34 percent in the west (See table 2-6).

Although local funding for education varied across regions, there was no significant relationship between any of the measures of state wealth—GSP per capita, median household income, and median housing value—and the share of revenues from local sources.[8] Nor were there any significant relationships between student characteristics and local funding of education. However, with the exclusion of the District of Columbia from the analysis, there was a small negative relationship between the percent of minority students in a state and the share of funds from local sources.[9] In other words, there was some tendency for states with a higher percentage of minority students to raise a smaller share of revenues at the local level than states with smaller minority enrollments.

Figure 2-6.—Percentage of total revenues from local sources, by state: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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[8] Note that correlations presented here show different results from the data in table 2-6, which shows that the share of revenues from local sources increases as GSP per capita increases. The correlations are calculated using each state as a data point. All of the states have an equal impact on the calculation regardless of size. In table 2-6, the percentage of revenue from local sources is calculated for each cell and large states have a greater impact on the estimate than smaller states.

[9] The correlation between percent minority students and the local share of total revenues was -0.37, with a significance level of 0.01.

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Local Revenues Per Pupil

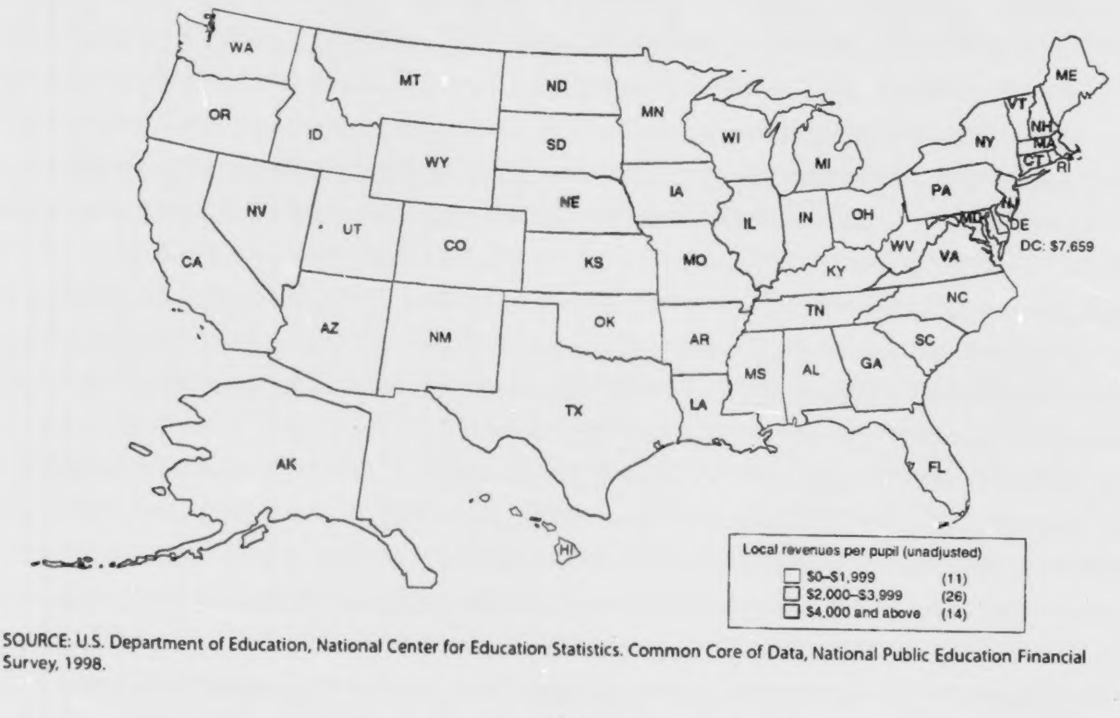
Unadjusted local revenues per pupil were $3,168 nationally in 1997–98 (See table 2-1). However, the range in local revenues per pupil was nearly $7,500 per pupil—from $7,659 in the District of Columbia to $163 in Hawaii. Excluding these outliers, which remained Hawaii and the District of Columbia, range was still over $5,100 per pupil—from $5,972 in New Jersey to $857 in New Mexico.

Eleven states—mostly in the south and southwest—had local revenues per pupil of less than $2,000, while 13 states–-mostly in the northeast—and the District of Columbia had local revenues per pupil that exceeded $4,000 (See figure 2-7). Local revenues per pupil were particularly high—above $5,600 per pupil—in three states, New Jersey, New Hampshire, and Connecticut, and particularly low—below $1,500 per pupil—in three others, New Mexico, Mississippi, and North Carolina.

Overall, unadjusted local revenues per pupil were highest in northeastern states and lowest in western states (See table 2-2). Average local revenues per pupil of $5,126 in the Northeast were about 2.3 times revenues per pupil in the west ($2,183). Midwestern and southern states fell between these two regions, with average local revenues per pupil of $3,461 and $2,664, respectively.

Adjustment of revenues to reflect cost-of-education differences among the states reduced the amount of variation in local revenues per pupil across states. Including the District of Columbia and Hawaii, the difference between the states with the highest and lowest local revenues per pupil was reduced from nearly $7,500, based on unadjusted dollars, to just under $7,000, based on cost-adjusted dollars. Excluding these outliers, the difference was reduced from $5,115 (unadjusted) to $4,687 (adjusted) per pupil (See table 2-3). However, cost adjustments resulted in little change in regional patterns of local revenues per pupil. Local revenues per pupil remained highest in northeastern and lowest in western states (See table 2-4).

Figure 2-7.—Local revenues per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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Unadjusted local revenues per pupil showed a small to moderate positive relationship with all three measures of state fiscal capacity—GSP per capita, median household income, and median housing value.[10] As expected, states with greater wealth and income tended to raise more money per pupil from local sources than their poorer counterparts.

Local revenues per pupil did not show any significant relationship with either minority enrollments or the percent of children living in poverty, when the District of Columbia was included in the analysis. However, excluding DC resulted in a negative relationship between local revenues per pupil and these two student measures.[11] States such as Mississippi and New Mexico, with their higher proportions of poverty children, had relatively low local revenues per pupil, while states such as New Hampshire and New Jersey, with their relatively low proportion of poverty children, had relatively high local revenues per pupil.

Sources of Local Revenues

Property Taxes

Although there has been a long-term decline in the local share of education funds (U.S. Department of Education 1999; 2000), property taxes remain the primary source of local revenues in most states. In 1997–98, property tax revenues totaled just over $111 billion—about 76 percent of all local revenues and about 34 percent of total education revenues (See table 2-7).

Property taxes comprised over half of local revenues in 42 states in 1997–98.[12] However, seven states in the northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, and Rhode Island) raised over 90 percent of their local revenues from the property tax. Six states (Alabama, Hawaii, Louisiana, Maryland, Nevada, and Tennessee) raised less than one-half their local revenues from the property tax, relying on non-property taxes and student fees as their main sources of local funding for education.[13]

The use of property taxes as a source of school revenues showed substantial regional variation. As indicated above, the property tax was used most extensively in the northeast: nearly 89 percent of local revenues were generated by property taxes in this region in 1997–98. Southern states were at the other extreme, with about 63 percent of local revenues coming from the property tax. Midwestern and western states were in the middle of the spectrum, deriving 80 percent and 73 percent of their respective of local revenues from the property tax (See table 2-8).

While states in different regions of the country relied more or less heavily on the property tax, there was no significant relationship between any of the measures of state fiscal capacity—GSP per capita, median housing

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[10] The correlations between unadjusted local revenues per pupil and these measures of state wealth were +0.42, +0.35, and +0.31, respectively, with the first correlation significant at the 0.01 level and the last two significant at the 0.05 level.

[11] The correlation between local revenue per pupil and percent minority students was -0.30, and was significant at the 0.05 level. The correlation between local revenue per pupil and percent poverty children was -0.41, with a significance at the 0.01 level.

[12] The analysis excludes Alaska, Virginia, and the District of Columbia, none of which report revenues from property taxes on the NPEFS. According to state reports on school finance, property taxes comprise about 82.5 percent of local revenues in Alaska (Berman 1999), about 41 percent of general government local revenues in Virginia (Dickey and Logwood 1999), and 19.5 percent of general fund revenues in the District of Columbia.

[13] Hawaii raised only 2.4 percent of its total revenues from local sources, with the vast majority of these funds (80 percent) coming from student fees.

Table 2-7.—Local revenues (in unadjusted dollars) across sources, by state: School year 1997–98

State	Local revenues (in thousands)	Property taxes		Non-property taxes		Student fees		Other local sources[1]	
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$146,128,674**	**76.1**		**9.8**		**5.7**		**8.4**	
Alabama	[2]1,167,561	[2]37.3	46	[2]23.8	8	[2]17.7	3	[2]21.2	3
Alaska	311,509	[4]0.0	49	77.4	3	10.5	13	12.1	16
Arizona	2,152,189	76.1	23	0.0	39	[3]4.9	35	19.0	7
Arkansas	819,640	73.9	28	2.6	21	17.7	4	5.9	39
California	[2]12,058,425	[2]78.8	19	[2]0.8	29	[2]3.3	43	[2]17.1	10
Colorado	2,228,463	73.2	31	9.6	14	7.5	22	9.7	21
Connecticut	3,033,194	94.6	4	0.0	39	[2]4.6	39	0.8	50
Delaware	256,165	83.4	13	0.0	39	4.8	36	11.8	17
District of Columbia	590,572	[4]0.0	49	98.7	1	0.6	51	0.7	51
Florida	6,531,728	83.0	16	0.0	39	9.0	17	8.1	28
Georgia	3,799,419	72.9	32	14.2	11	4.6	38	8.3	25
Hawaii	30,975	1.2	48	0.0	39	79.9	1	18.9	8
Idaho	399,755	83.0	15	0.6	32	5.6	28	10.8	18
Illinois	9,203,852	82.5	18	5.4	18	3.9	41	8.1	27
Indiana	3,289,683	71.9	35	11.5	13	6.6	26	10.0	20
Iowa	1,453,316	76.8	22	2.3	22	12.0	7	8.8	23
Kansas	1,129,948	73.3	30	0.0	39	7.4	23	19.3	4
Kentucky	1,128,409	62.8	41	21.7	9	7.7	20	7.7	30
Louisiana	[2]1,721,617	35.7	47	51.2	4	[2]6.3	27	6.8	35
Maine	759,931	95.8	2	0.0	39	2.2	49	2.0	46
Maryland	3,602,765	48.2	43	44.5	6	5.6	29	1.7	48
Massachusetts	4,284,907	94.1	5	0.0	39	2.5	47	3.3	43
Michigan	3,919,942	77.7	20	0.7	31	7.1	25	14.5	12
Minnesota	2,790,874	71.9	36	0.0	39	9.1	16	19.1	6
Mississippi	735,070	74.7	26	0.8	30	11.2	10	13.4	13
Missouri	3,245,330	73.6	29	11.8	12	7.3	24	7.3	32
Montana	442,046	55.4	42	7.1	17	9.8	14	27.7	1
Nebraska	1,182,642	85.1	12	1.3	26	9.1	15	4.5	42
Nevada	1,215,367	39.3	45	48.5	5	5.5	31	6.7	37
New Hampshire	1,185,395	95.4	3	0.0	39	2.7	45	1.9	47
New Jersey	7,466,250	92.9	6	0.0	38	[3]4.1	40	[3]2.9	44
New Mexico	284,281	65.4	40	0.0	39	15.4	6	19.2	5
New York	15,231,468	92.0	7	1.4	24	1.7	50	4.9	41
North Carolina	1,829,557	75.9	25	5.4	19	10.8	11	7.8	29
North Dakota	317,841	77.1	21	0.8	28	11.7	8	10.3	19
Ohio	7,126,962	83.3	14	2.0	23	[3]7.7	21	7.1	34
Oklahoma	1,017,754	67.0	39	0.2	36	17.8	2	15.0	11
Oregon	1,430,473	72.0	34	0.4	33	8.7	18	18.9	9
Pennsylvania	8,232,836	71.8	37	19.3	10	3.3	44	5.6	40
Rhode Island	688,098	96.2	1	0.0	39	2.4	48	1.4	49
South Carolina	[2]1,623,594	[2]74.4	27	[2]8.1	16	[2]10.8	12	[2]6.8	36
South Dakota	432,216	82.6	17	3.6	20	5.6	30	8.2	26
Tennessee	[2]2,090,573	[2]40.9	44	[2]35.5	7	[2]16.2	5	[2]7.5	31
Texas	11,658,408	85.2	11	1.4	25	5.0	34	8.4	24
Utah	738,941	70.2	38	8.9	15	7.8	19	13.1	14
Vermont	563,319	89.7	8	0.3	34	2.7	46	7.2	33
Virginia	[2]4,919,794	[4]0.0	49	92.4	2	[2]5.1	33	2.6	45
Washington	1,904,388	76.0	24	0.1	37	[3]11.6	9	[3]12.3	15
West Virginia	623,081	85.7	10	0.2	35	4.8	37	9.3	22
Wisconsin	2,953,560	88.3	9	0.0	39	5.1	32	6.6	38
Wyoming	324,591	72.6	33	1.0	27	3.7	42	22.8	2

[1] Local sources include intermediate revenues.

[2] Data imputed based on current year (School year 1997–98) data.

[3] Data disaggregated from reported total.

[4] These states report "0" as property taxes on the NPEFS; property taxes are included in non-property taxes as transfers from local governments. According to state reports, property taxes comprise 82.5 percent of local revenues in Alaska, 41 percent of general government local revenues in Virginia and 19.5 percent of general fund revenues in the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Table 2-8.—Local revenues (in unadjusted dollars) across sources, by state characteristic: School year 1997–98

State characteristics	Local revenue (in thousands)	Percentage of local revenue from:			
		Property taxes	Non-property taxes	Student fees	Other local sources[1]
United States	**$146,128,674**	**76.1**	**9.8**	**5.7**	**8.4**
Region					
Northeast	41,445,399	88.8	4.3	2.8	4.1
Midwest	37,046,166	79.6	4.1	6.7	9.7
South	44,115,706	62.7	22.3	7.6	7.4
West	23,521,403	73.3	5.3	5.6	15.7
Percentage of students living in urban area					
Less than 20 percent	22,367,904	78.1	9.8	5.3	6.8
20–less than 30 percent	39,251,261	66.8	18.7	6.7	7.8
30–less than 40 percent	47,129,776	76.4	7.0	6.2	10.4
40 percent or more	37,379,733	84.2	4.1	4.3	7.4
Percentage of minority students					
Less than 10 percent	5,641,823	84.7	1.9	6.5	7.0
10–less than 30 percent	53,078,532	77.5	7.2	6.8	8.6
30–less than 50 percent	62,050,588	72.7	15.5	5.2	6.6
50 percent or more	25,357,732	79.5	3.3	4.5	12.6
Percentage of LEP students[2]					
Less than 1 percent	37,575,517	71.5	13.6	7.3	7.6
1–less than 5 percent	53,870,468	73.1	13.2	5.9	7.7
5 percent or more	50,753,022	82.4	3.7	4.2	9.7
Percentage of school aged students living in poverty					
Less than 10 percent	12,947,424	84.8	5.3	5.1	4.7
10–less than 15 percent	29,229,695	59.6	25.3	6.4	8.7
15–less than 20 percent	36,702,757	77.6	9.1	6.3	7.0
20 percent or more	67,248,797	80.7	4.4	5.2	9.7
Per capita gross state product[3]					
Less than $25,000	9,882,282	70.5	7.3	11.0	11.2
$25,000–less than $30,000	84,358,411	76.1	8.0	6.2	9.6
$30,000 or more	51,297,409	78.0	12.3	3.9	5.8
Median housing value					
Less than $50,000	5,081,075	75.7	1.6	12.5	10.3
$50,000–less than $65,000	43,722,463	75.4	7.8	7.4	9.3
$65,000–less than $100,000	49,153,086	68.1	17.1	6.0	8.8
$100,000 or more	48,172,049	84.9	5.2	3.1	6.8
Median household income					
Less than $30,000	18,935,411	66.8	12.4	11.0	9.8
$30,000–less than $35,000	61,772,776	81.3	6.6	4.7	7.5
$35,000–less than $40,000	45,793,771	71.1	12.8	5.1	10.9
$40,000 or more	19,626,716	80.4	10.5	5.2	3.9

[1] Local sources include intermediate revenues.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[3] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

values, median household income—and the use of the property tax as a source of local education funds. Nor were there any relationships between student characteristics and property taxes as a percent of local revenues. Other factors such as history and political culture may be more important in explaining why states use or do not use the property tax than current demographic and economic conditions.

Other Sources of Local Revenues

Non-property taxes (e.g., sales, income, and gambling taxes) comprised just under 10 percent of local revenues in 1997–98, but these taxes were used extensively as a source of revenues in only five states. Non-property taxes comprised over one-third of local revenues in Louisiana, Maryland, Nevada, and Tennessee and just under one-fourth of local revenues in Alabama. Maryland relies heavily on local income tax surtax on the state income tax, while the other four states levy sales and use taxes to provide local financial support for schools (See table 2-7).

Student fees for transportation, food services, student activities, textbooks, and summer school were another source of local revenue, representing just under 6 percent of total local revenues nationally. However, student fees comprised at least 10 percent of local revenues in only 13 states, most of them in the south and southwest. Aside from Hawaii, where student fees comprised nearly four-fifths of local revenue, student fees as a percent of local revenues were highest in Oklahoma (17.8 percent), Alabama and Arkansas (17.7 percent each), and Tennessee (16.2 percent).

Finally, other local revenues—mostly tuition revenues from local education agencies (LEAs) outside the state—comprised about 8 percent of local funding for education nationally. These "other" revenues represented less than 10 percent of local revenues in three-fifths of the states (30 and the District of Columbia). But in a few states, these revenues were substantial. In Montana, Wyoming, and Alabama, for example, "other" revenues comprised more than 20 percent of local revenues. Other western states such as Arizona, New Mexico, Oregon, and Hawaii also raised a relatively large portion of their local revenues from "other" sources.

Federal Revenues

Federal Share ofTotal Revenues

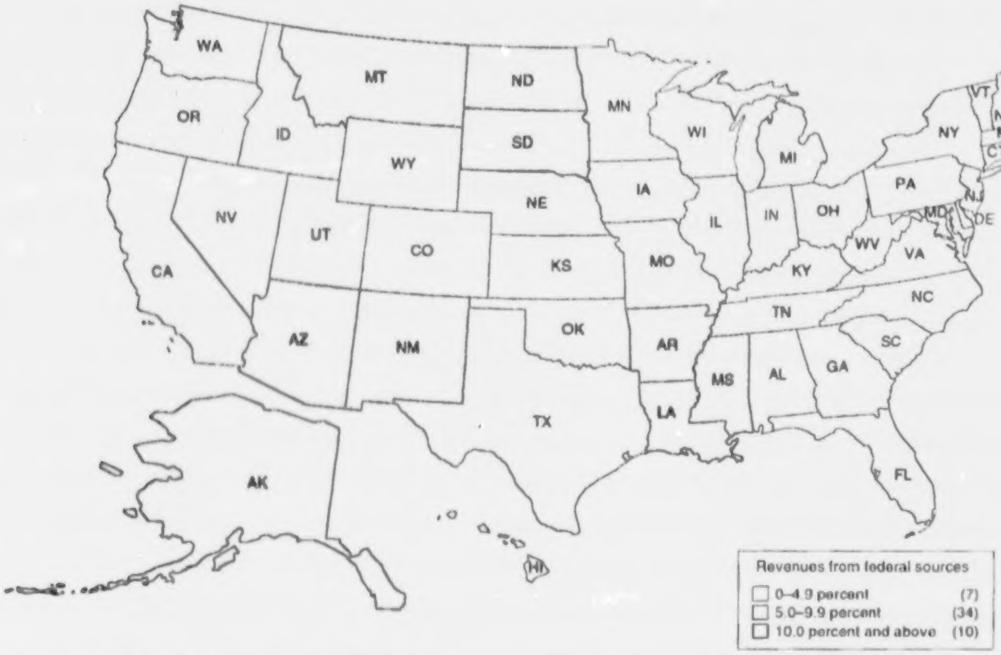
Federal revenues were the third main component of school revenues. In 1997–98, federal revenues totaled just over $22.2 billion—just under 7 percent of total revenues. However, the share of total revenues from federal sources ranged from a high of 16.5 percent in the District of Columbia and 14.1 percent in Mississippi to a low of 3.6 percent in New Jersey (See table 2-5).

Federal education funds comprised 10 percent or above of the total in nine states and the District of Columbia and less than 5 percent of the total in seven states. In two-thirds of the states (34), federal revenues comprised between 5 and 10 percent of total education funds (See figure 2-8).

The federal share of education revenues showed a smaller amount of regional variation, compared to funding from state and local sources. Federal revenue was a larger share of the total in southern and western states—8.0 and 7.9 percent, respectively—and a smaller share in northeastern and midwestern states—5.0 and 6.0 percent respectively (See table 2-6).

In contrast with funding from state and local sources, the federal share of total education funds showed a direct relationship with two state measures of fiscal capacity—GSP per capita, and median household income. In

Figure 2-8.—Percentage of total revenues from federal sources, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

both cases, these relationships were negative, meaning that the larger a state's GSP per capita (and median household income), the smaller its share of revenues from federal sources.[14]

In states with a GSP per capita of under $25,000, federal revenues represented nearly 10 percent of total revenues. This compared to 7 percent in states with GSP per capita between $25,000 and $30,000 and 5.3 percent in states with GSP per capita above $30,000 (See figures 2-9 and 2-10). Similarly, federal revenues were 9.4 percent of the total in states with median household incomes below $30,000, but only 4.7 percent of the total in states with median incomes above $40,000.

The share of total funds from federal sources also showed a direct relationship with two important student characteristics—percent minority and percent of school-aged children living in poverty. However, in contrast with state measures of fiscal capacity, both of these relationships were positive: the higher a state's minority enrollment (and percent of children living in poverty), the higher was its share of funding from federal sources.[15]

The relationship between poverty and federal funding is demonstrated more fully in figure 2-11. In 1997–98, federal revenues comprised only about 5 percent of total funds in states with a student-poverty rate of less than 10 percent, but nearly 8 percent of total funds in states where poverty rates exceeded 20 percent. These

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[14] The correlation between GSP per capita and the federal share of total revenues was -0.41 and the correlation between median household income and the federal share was -0.54. The former relationship was significant at the 0.01 level, the latter at the 0.001 level. The first correlation (GSP per capita) excludes the District of Columbia.

[15] The correlation between percent minority enrollment and the percent of revenues from federal sources was +0.48, and the correlation between percent children in poverty and the federal share was +0.64. Both relationships were significant at the 0.001 level.

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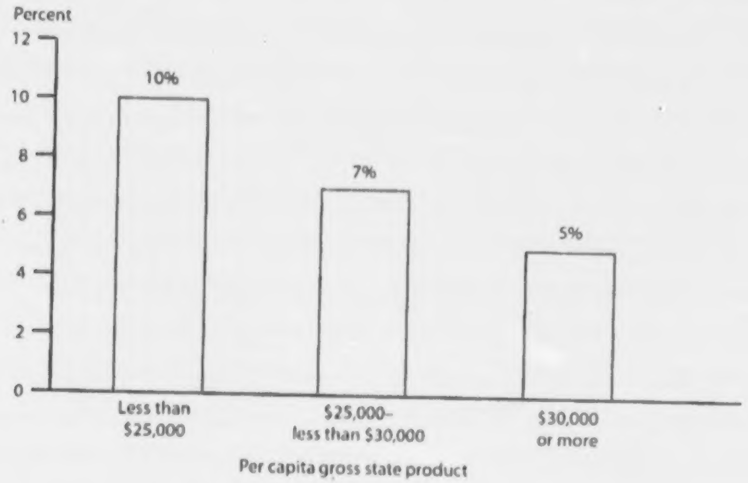
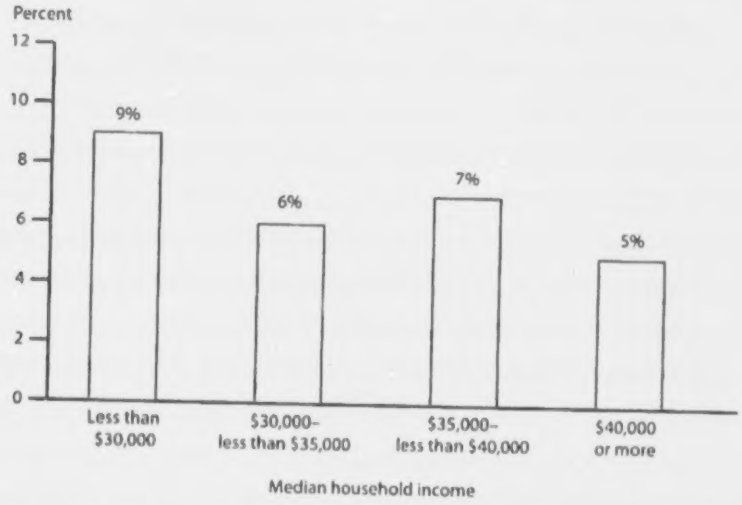
Figure 2-9.—Percentage of total revenues from federal sources, by per capita gross state product: School year 1997–98



NOTE: Because the District of Columbia is not a state, it was not included in this analysis.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; U.S. Department of Commerce, Bureau of Economic Analysis. Regional Accounts Data, 1999; and U.S. Census Bureau. CPS Annual Demographic Survey, March Supplement, 1999.

Figure 2-10.—Percentage of total revenues from federal sources, by median household income: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Digest of Education Statistics, 1998*, Table 20.

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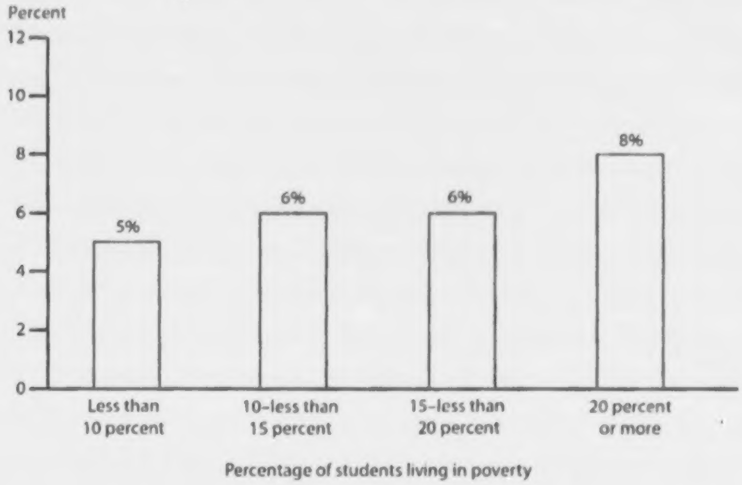
Figure 2-11.—Percentage of total revenues from federal sources, by percentage of students living in poverty: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Digest of Education Statistics, 1998*, Table 20.

results were as expected, since the percent of children in poverty is a criterion used by the government to allocate federal funds.

Federal Revenues Per Pupil

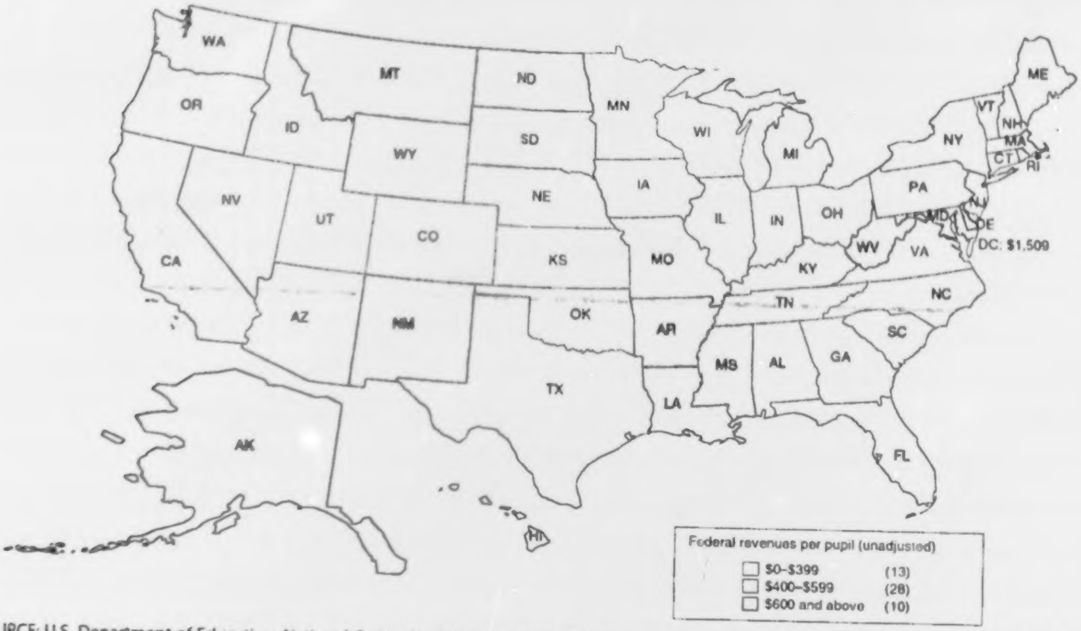
Unadjusted federal revenues per pupil averaged $481 per pupil in 1997–98 (See table 2-1). However, federal revenues per pupil ranged from highs of $1,509 in the District of Columbia and $1,133 in Alaska to a low of $258 in New Hampshire. Nine states—including New Mexico, North Dakota, and West Virginia—and the District of Columbia had federal revenues per pupil in excess of $600, while 13 states, including New Hampshire, Colorado, Nevada, and Utah, had federal revenues below $400 per pupil. The remaining 28 states had federal revenues between $400 and $600 per student (See figure 2-12.)

Unadjusted federal revenues per pupil showed a small amount of regional variation. Revenues per pupil were highest in the west ($513) and lowest in the midwest ($441). The south and northeast fell in between, with average federal revenues per pupil of $496 and $462, respectively (See table 2-2).

Cost adjustments to revenues reduced the revenue difference between the highest and lowest revenue states by just over $90—from $1,251 per pupil for unadjusted revenues to $1,159 for cost-adjusted revenues (See tables 2-1 and 2-3). But there was little change in the overall distribution of states by level of revenue per pupil. Before cost adjustments, 13 states had federal revenues per pupil below $400; after cost adjustments, the number was reduced to 12. On the other end of the spectrum, cost adjustments worked to increase the number of states with federal revenues per pupil above $600 from 9 to 11 plus the District of Columbia (See figures 2-12 and 2-13).

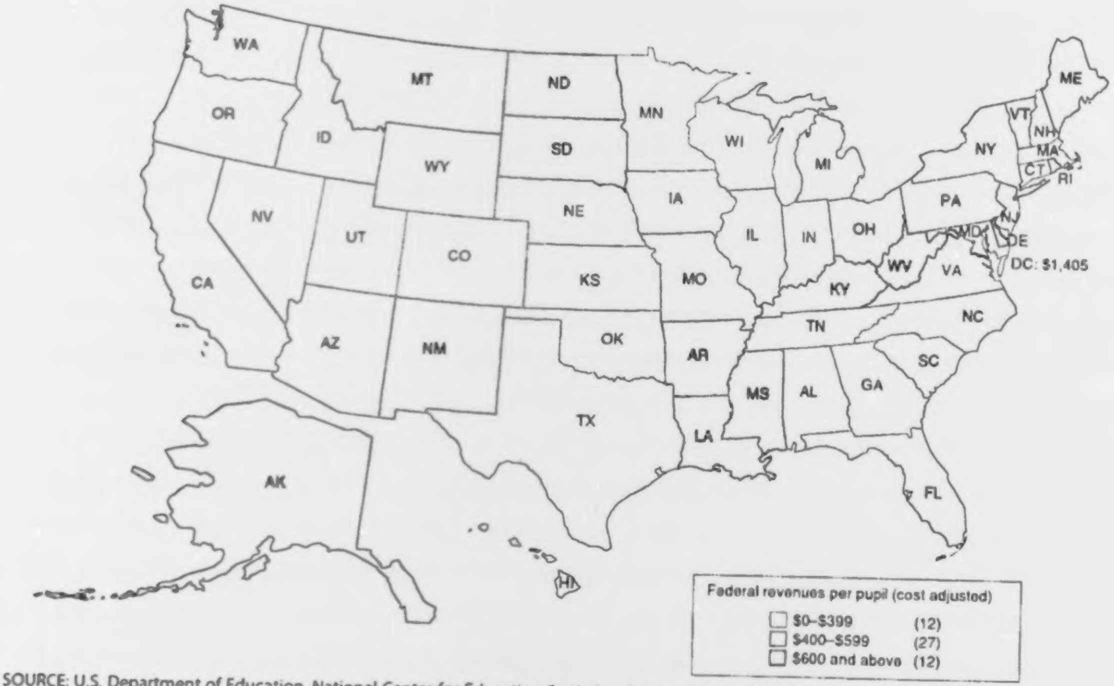
Cost adjustments did, however, change the relative standing of different regions regarding federal revenues per pupil and increase differences in per pupil revenues. With cost adjustments, the south replaced the west as the region with the highest federal revenues per pupil, and the northeast replaced the midwest as the region with the lowest revenues per pupil. The inter-regional range in federal revenues per pupil was increased from $72 before cost adjustments to $114 after adjustments (See tables 2-2 and 2-4).

Figure 2-12.—Federal revenues per pupil (in un adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 2-13.—Federal revenues per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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Unadjusted federal revenues per pupil had no significant relationships with all three measures of state fiscal capacity. However, cost adjustments to federal revenues resulted in a negative relationship between federal revenues per pupil and both GSP per capita and median household income.[16] The higher a state's GSP and median household income, the lower federal revenues to a state. In keeping with the previous finding, federal revenues per pupil had a moderately positive relationship with both percent minority enrollment and the percent of children in poverty.[17] In sum, federal revenues per pupil flowed more heavily to poorer states and states with higher concentrations of poor and minority children.

In closing, federal education revenues generally represent a lower proportion of total revenues in states with greater fiscal capacity, as measured by GSP per capita and median household income, and a higher proportion of revenues in states with higher proportions of minority and poverty students. These findings go hand in hand and are highly consistent with the allocation provisions of many federal education programs, particularly Title I, which generally tend to concentrate funds in school districts and schools with high concentrations of poor and educationally disadvantaged children.

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[16] The correlation coefficients were -0.31 and -0.43, respectively, the former with a level of significance of 0.05, the latter at 0.01.

[17] The correlation coeffecients were +0.54 and +0.46, respectively; both relationships were significant at the 0.001 level.

Chapter 3: Total Education Expenditures

Total Expenditures

Total expenditures for elementary and secondary education in the United States were just over $334 billion in 1997–98 (See table 3-1). In current dollars, this was a 6.7 percent increase over expenditures of $313 billion in 1996–97. California reported the highest total expenditures at $38 billion, while North Dakota spent about $668 million. Nine states reported total expenditures over $10 billion, while five states and the District of Columbia reported total expenditures under $1 billion. The remaining 36 states reported total expenditures of between $1 billion and $10 billion.

Total Expenditures Per Pupil

Total per pupil expenditures were $7,247 in 1997–98. However, there was substantial variation across the states—from a high of $10,751 in New Jersey to a low of $4,962 in Utah (See table 3-2). Other high-expenditure states besides New Jersey included New York ($10,441) and Connecticut ($10,021); other low-expenditure states besides Utah included Mississippi ($5,061) and Arkansas ($5,219).

Total expenditures per pupil exceeded $8,000 in 10 states and the District of Columbia, fell between $6,000 and $8,000 in 27 states, and fell below $6,000 in 13 states (See figure 3-1). Overall, total spending per pupil was highest in the northeast ($9,546) and lowest in the south ($6,419). Average total expenditure per student was nearly 1.5 times as high in northeastern states as in states in the south (See table 3-3).

When expenditures were adjusted to reflect cost-of-education differences across the states, New Jersey was still the state with the highest per pupil expenditures ($9,333) and Utah was still the lowest spending state ($5,196) (See table 3-4). However, cost adjustments reduced the spending disparity between the two states. Before cost adjustments, New Jersey spent $5,789 more per student than Utah. After cost adjustments were made, the difference dropped to $4,137. Before cost adjustments, New Jersey spent 2.2 times as much per student as Utah; with cost adjustments, the ratio dropped to 1.8.

The use of cost adjustments also compressed the distribution of total per pupil expenditures across states, overall. Before cost adjustments, 13 states had total expenditures per pupil below $6,000; after cost adjustments, the number was reduced to 5 (See figures 3-1 and 3-2). At the upper end of the continuum, the number of states (including the District of Columbia) with expenditures above $8,000 decreased from 11 before cost adjustments to 10 after cost adjustments. The number of states in the middle group with expenditures between $6,000 and $8,000 increased from 27 before cost adjustments to 36 after adjustments.

Cost adjustments had some effect on the ranking of different regions on total expenditures per pupil. While the northeast still reported the highest total per pupil expenditures ($8,632), the west replaced the south as the region with the lowest per pupil expenditures ($6,231). After cost adjustments, the ratio of total expenditures per pupil between the highest and lowest spending regions was approximately 1.4 to 1 (See table 3-5).

Table 3-1.—Total expenditures (in unadjusted dollars) across functions, by state: School year 1997–98

State	Total Expenditures (in thousands)	Current expenditures		Capital expenditures		Non-elementary or secondary education expenditures	
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$334,321,587**	**85.4**		**13.1**		**1.5**	
Alabama	[1]4,253,187	[1]85.4	30	[1]12.2	23	[1]2.4	6
Alaska	1,211,263	90.2	12	9.4	39	0.4	40
Arizona	4,836,351	77.3	50	[2]21.8	2	[2]0.8	21
Arkansas	2,382,510	90.2	13	[2]9.2	42	0.6	30
California	[1]37,963,799	[1]86.3	26	[1]12.1	25	[1]1.6	13
Colorado	4,702,068	82.7	42	16.8	7	0.5	34
Connecticut	[1]5,362,691	[1]88.9	19	[2]9.5	37	[1]1.7	12
Delaware	920,608	90.2	11	8.2	47	1.6	14
District of Columbia	[1]717,102	[1]90.3	10	[1]9.3	41	0.5	37
Florida	15,489,121	82.2	47	15.0	15	2.8	3
Georgia	9,002,447	86.3	25	13.2	21	0.5	36
Hawaii	1,302,860	85.4	31	12.1	24	2.5	5
Idaho	1,353,036	85.3	32	14.5	19	0.2	47
Illinois	14,961,549	83.4	38	15.9	12	0.8	23
Indiana	7,565,185	82.4	44	[2]17.0	6	0.6	27
Iowa	3,395,593	88.5	20	11.0	31	0.5	32
Kansas	2,972,972	90.3	9	9.6	34	0.1	51
Kentucky	3,759,844	92.8	3	6.1	49	1.1	16
Louisiana	[1]4,456,849	[1]90.4	7	9.2	43	0.4	42
Maine	1,563,869	91.6	4	7.3	48	1.1	18
Maryland	6,511,446	89.7	15	9.9	33	0.3	43
Massachusetts	7,740,557	95.4	2	[2]3.7	50	1.0	20
Michigan	14,508,276	82.7	40	15.2	13	2.1	8
Minnesota	6,808,821	80.1	48	16.2	10	3.8	1
Mississippi	2,554,589	84.7	34	14.7	18	0.6	28
Missouri	5,876,065	86.2	27	[2]12.0	26	[2]1.8	11
Montana	1,031,934	90.0	14	9.3	40	0.6	26
Nebraska	1,971,715	88.4	21	11.4	29	0.2	49
Nevada	2,032,499	77.3	51	[2]22.2	1	[2]0.5	31
New Hampshire	1,369,685	90.6	6	[2]9.1	45	0.2	46
New Jersey	13,442,330	89.7	17	9.2	44	1.1	17
New Mexico	1,966,188	84.4	35	15.1	14	0.5	38
New York	29,879,111	84.8	33	11.9	27	3.3	2
North Carolina	[1]7,859,849	82.7	41	16.7	9	0.6	25
North Dakota	668,209	89.7	16	9.6	36	0.7	24
Ohio	13,154,497	87.0	24	10.3	32	2.7	4
Oklahoma	3,459,677	90.7	5	9.0	46	0.3	45
Oregon	3,937,825	88.2	22	11.3	30	0.5	35
Pennsylvania	15,723,939	83.2	39	14.8	17	2.0	9
Rhode Island	1,268,204	95.9	1	[2]3.6	51	0.6	29
South Carolina	[1]4,260,086	[1]82.3	46	[1]16.7	8	[1]1.0	19
South Dakota	792,448	83.9	37	16.0	11	0.1	50
Tennessee	[1]5,021,961	[1]87.8	23	[1]11.8	28	[1]0.4	39
Texas	25,690,633	82.5	43	17.0	5	0.5	33
Utah	2,396,340	80.0	49	17.7	3	2.3	7
Vermont	829,696	90.4	8	9.4	38	0.3	44
Virginia	[1]7,839,736	[1]86.0	28	12.2	22	1.8	10
Washington	[1]7,265,616	[1]82.4	45	17.2	4	0.4	41
West Virginia	2,139,256	89.1	18	9.6	35	1.3	15
Wisconsin	7,442,064	84.4	36	14.8	16	0.8	22
Wyoming	705,430	85.6	29	14.2	20	0.2	48

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Table 3-2.—Total expenditures (in unadjusted dollars) per pupil across functions, by state: School year 1997–98

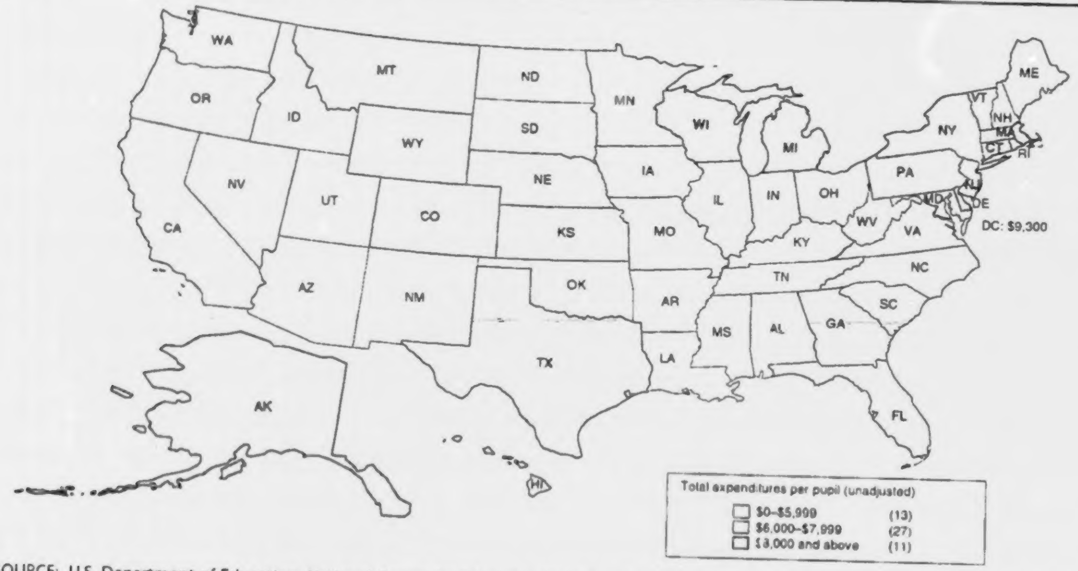
	Total expenditures		Current expenditures		Capital expenditures		Non-elementary or secondary education expenditures	
State	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**$7,247**		**$6,189**		**$953**		**$106**	
Alabama	[1]5,677	42	[1]4,849	45	[1]690	37	[1]138	9
Alaska	9,168	5	8,271	5	858	25	39	30
Arizona	5,941	39	4,595	49	[2]1,297	3	[2]48	23
Arkansas	5,219	49	4,708	47	[2]482	48	29	39
California	[1]6,541	33	[1]5,644	32	[1]793	29	[1]104	15
Colorado	6,843	26	5,656	30	1,152	11	34	35
Connecticut	[1]10,021	3	[1]8,904	2	[2]947	18	[1]169	8
Delaware	8,223	10	7,420	8	674	39	129	10
District of Columbia	[1]9,300	4	[1]8,393	4	[2]863	24	44	26
Florida	6,752	29	5,552	34	1,013	16	187	4
Georgia	6,543	32	5,647	31	864	23	32	36
Hawaii	6,861	24	5,858	27	833	26	171	6
Idaho	5,536	48	4,721	46	802	28	13	48
Illinois	7,487	16	6,242	19	1,189	10	56	22
Indiana	7,666	15	6,318	18	[2]1,300	2	48	24
Iowa	6,777	28	5,998	25	743	33	36	32
Kansas	6,343	38	5,727	28	609	42	7	51
Kentucky	5,617	45	5,213	39	340	49	64	20
Louisiana	[1]5,737	41	[1]5,188	40	527	46	22	43
Maine	7,357	17	6,742	14	536	45	78	17
Maryland	7,838	13	7,034	13	778	30	25	41
Massachusetts	8,156	11	7,778	7	[2]300	50	78	18
Michigan	8,521	7	7,050	12	1,294	4	177	5
Minnesota	7,976	12	6,388	16	1,289	5	300	2
Mississippi	5,061	50	4,288	50	742	34	31	38
Missouri	6,453	35	5,565	33	[2]773	31	115	14
Montana	6,357	37	5,724	29	593	43	40	28
Nebraska	6,737	30	5,958	26	769	32	10	49
Nevada	6,852	25	5,295	37	[2]1,520	1	[2]37	31
New Hampshire	[2]6,794	27	6,156	22	621	41	16	45
New Jersey	10,751	1	9,643	1	987	17	122	12
New Mexico	5,928	40	5,005	43	896	19	28	40
New York	10,441	2	8,852	3	1,240	9	349	1
North Carolina	[1]6,359	36	5,257	38	1,061	14	41	27
North Dakota	5,635	43	5,056	41	540	44	40	29
Ohio	7,122	21	6,198	21	733	35	190	3
Oklahoma	5,547	47	5,033	42	500	47	15	47
Oregon	7,274	19	6,419	15	820	27	35	33
Pennsylvania	8,663	6	7,209	9	1,283	6	171	7
Rhode Island	8,272	9	7,928	6	[2]297	51	46	25
South Carolina	[1]6,462	34	[1]5,320	36	[1]1,078	13	[1]64	21
South Dakota	5,563	46	4,669	48	887	20	7	50
Tennessee	[1]5,623	44	[1]4,937	44	[1]661	40	[1]25	42
Texas	6,601	31	5,444	35	1,123	12	34	34
Utah	4,962	51	3,969	51	877	21	116	13
Vermont	7,829	14	7,075	11	733	36	21	44
Virginia	[1]7,058	23	[1]6,067	23	864	22	127	11
Washington	[1]7,330	18	[1]6,040	24	1,259	7	31	37
West Virginia	7,097	22	6,323	17	681	38	93	16
Wisconsin	8,440	8	7,123	10	1,251	8	66	19
Wyoming	7,264	20	6,218	20	1,030	15	15	46

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

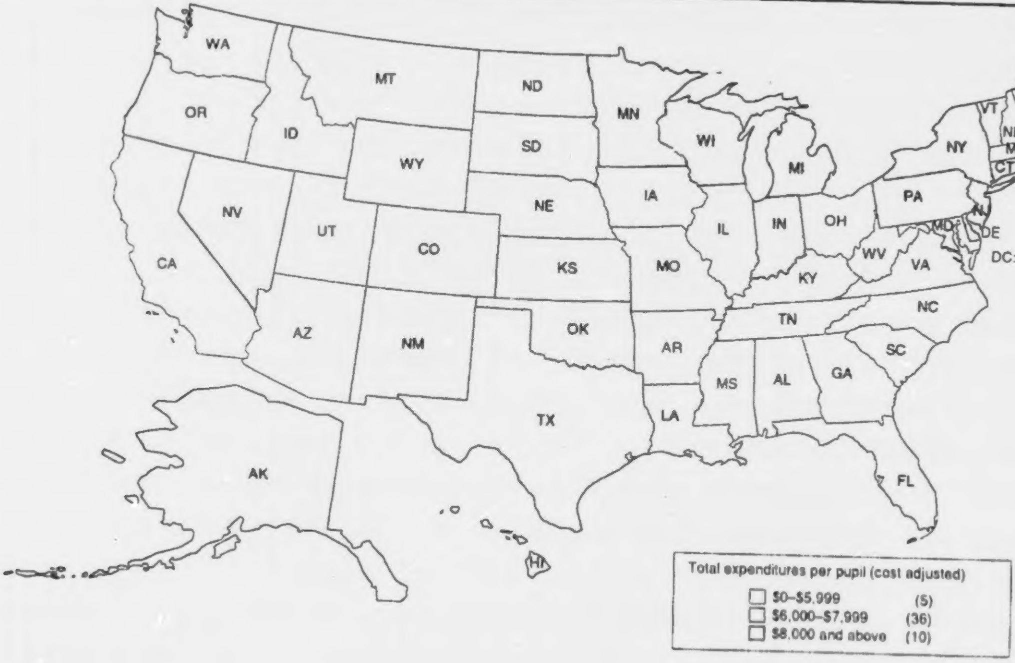
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 3-1.—Total expenditures per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 3-2.—Total expenditures per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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Table 3-3.—Total expenditures (in unadjusted dollars) per pupil across functions, by state characteristic: School year 1997–98

		Total expenditures (in unadjusted dollars) per pupil spent on:		
State characteristics	Total expenditures per pupil	Current expenditures	Capital expenditures	Non-elementary or secondary education expenditures
United States	**$7,247**	**$6,189**	**$953**	**$106**
Region				
Northeast	9,546	8,319	1,022	205
Midwest	7,485	6,321	1,046	118
South	6,419	5,475	876	68
West	6,562	5,558	926	78
Percentage of students living in urban area				
Less than 20 percent	7,712	6,734	886	91
20–less than 30 percent	7,179	6,211	861	108
30–less than 40 percent	6,875	5,872	924	79
40 percent or more	7,683	6,372	1,154	158
Percentage of minority students				
Less than 10 percent	6,425	5,640	718	67
10–less than 30 percent	7,453	6,394	950	109
30–less than 50 percent	7,617	6,483	1,007	128
50 percent or more	6,500	5,513	914	74
Percentage of LEP students[1]				
Less than 1 percent	6,781	5,821	867	93
1–less than 5 percent	7,679	6,596	992	91
5 percent or more	7,263	6,117	1,011	135
Percentage of school aged students living in poverty				
Less than 10 percent	8,159	7,179	873	108
10–less than 15 percent	7,631	6,444	1,082	105
15–less than 20 percent	7,293	6,367	831	95
20 percent or more	6,966	5,884	971	111
Per capita gross state product[2]				
Less than $25,000	5,880	5,158	664	58
$25,000–less than $30,000	6,920	5,866	964	90
$30,000 or more	8,751	7,522	1,057	173
Median housing value				
Less than $50,000	5,820	5,150	636	34
$50,000–less than $65,000	6,819	5,798	941	81
$65,000–less than $100,000	7,104	5,919	1,084	102
$100,000 or more	8,213	7,186	873	154
Median household income				
Less than $30,000	6,016	5,185	746	86
$30,000–less than $35,000	7,529	6,352	1,054	122
$35,000–less than $40,000	7,153	6,109	939	105
$40,000 or more	8,869	7,774	1,010	85

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[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997-98; Schools and Staffing Survey, Public School Questionnaire, 1993-94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table 3-4.—Total expenditures (in cost adjusted dollars) per pupil, by state: School year 1997–98

State	Total expenditures		Current expenditures		Capital expenditures		Non-elementary or secondary education expenditures	
	Per pupil, cost-adjusted	Rank	Per pupil, cost-adjusted	Rank	Per pupil, cost-adjusted	Rank	Per pupil, cost-adjusted	Rank
United States	**7,247**		**6,189**		**953**		**106**	
Alabama	6,357	42	5,430	43	773	32	154	8
Alaska	7,236	22	6,528	20	677	40	31	38
Arizona	5,989	48	4,632	50	[1]1,308	5	[1]49	24
Arkansas	5,992	47	5,405	45	[1]554	47	33	37
California	5,861	49	5,058	48	710	38	93	16
Colorado	6,940	33	5,737	38	1,169	11	34	35
Connecticut	[2]8,706	4	[2]7,736	4	[1]823	29	[1]147	9
Delaware	8,038	10	7,253	6	659	41	126	11
District of Columbia	[2]8,659	5	[2]7,815	3	[1]803	31	41	30
Florida	7,055	28	5,802	36	1,058	16	195	3
Georgia	7,027	29	6,066	26	928	19	34	36
Hawaii	6,882	35	5,876	30	835	28	171	6
Idaho	6,017	46	5,131	47	872	22	14	48
Illinois	7,255	21	6,048	27	1,152	13	54	22
Indiana	8,199	8	6,757	16	[1]1,391	2	51	23
Iowa	7,684	14	6,801	14	842	27	41	29
Kansas	7,095	26	6,406	22	681	39	8	51
Kentucky	6,283	43	5,831	33	380	49	72	18
Louisiana	[2]6,418	40	[2]5,804	35	589	45	25	43
Maine	7,499	19	6,872	13	547	48	80	17
Maryland	7,677	15	6,890	12	762	33	25	42
Massachusetts	6,959	32	6,637	19	[1]256	51	67	21
Michigan	8,386	7	6,939	11	1,273	6	174	5
Minnesota	8,131	9	6,511	21	1,314	3	306	2
Mississippi	5,804	50	4,918	49	851	25	35	34
Missouri	6,800	36	5,864	32	[1]814	30	121	13
Montana	6,993	31	6,297	23	652	42	44	27
Nebraska	7,604	16	6,725	17	867	23	12	49
Nevada	7,190	24	5,556	41	[1]1,595	1	[1]39	31
New Hampshire	[1]6,482	39	5,874	31	592	44	15	47
New Jersey	9,333	1	8,371	1	856	24	106	14
New Mexico	6,381	41	5,387	46	964	18	30	39
New York	9,305	2	7,889	2	1,105	15	311	1
North Carolina	[2]6,934	34	5,732	39	1,157	12	45	26
North Dakota	6,607	37	5,927	28	633	43	47	25
Ohio	7,208	23	6,273	24	742	35	192	4
Oklahoma	6,150	45	5,579	40	554	46	17	46
Oregon	7,530	17	6,645	18	849	26	37	32
Pennsylvania	8,451	6	7,033	10	1,252	7	166	7
Rhode Island	7,499	18	7,188	7	[1]269	50	42	28
South Carolina	7,140	25	5,878	29	1,192	9	71	19
South Dakota	6,514	38	5,467	42	1,039	17	8	50
Tennessee	6,159	44	5,408	44	724	37	27	41
Texas	7,000	30	5,773	37	1,191	10	36	33
Utah	5,196	51	4,156	51	918	20	122	12
Vermont	7,916	13	7,153	8	741	36	22	44
Virginia	[2]7,283	20	[2]6,261	25	892	21	131	10
Washington	[2]7,062	27	[2]5,818	34	1,213	8	30	40
West Virginia	7,921	12	7,057	9	760	34	104	15
Wisconsin	8,828	3	7,451	5	1,309	4	69	20
Wyoming	7,930	11	6,789	15	1,125	14	17	45

[1] Data disaggregated from reported total.

[2] Data imputed based on current year (School year 1997–98) data.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

Table 3-5.—Total expenditures (in cost adjusted dollars) per pupil across functions, by state characteristic: School year 1997–98

State characteristics	Total expenditures per pupil, cost adjusted	Total expenditures (in cost adjusted dollars) per pupil spent on:		
		Current expenditures	Capital expenditures	Non-elementary or secondary education expenditures
United States	**$7,247**	**$6,189**	**$953**	**$106**
Region				
Northeast	8,632	7,514	933	185
Midwest	7,680	6,491	1,070	119
South	6,868	5,859	936	73
West	6,231	5,270	888	73
Percentage of students living in urban area				
Less than 20 percent	7,664	6,682	892	90
20–less than 30 percent	7,306	6,317	881	108
30–less than 40 percent	6,767	5,777	913	76
40 percent or more	7,595	6,290	1,155	150
Percentage of minority students				
Less than 10 percent	6,896	6,053	771	72
10–less than 30 percent	7,524	6,451	964	109
30–less than 50 percent	7,525	6,400	1,002	123
50 percent or more	6,323	5,353	901	69
Percentage of LEP students[1]				
Less than 1 percent	7,153	6,144	914	96
1–less than 5 percent	7,558	6,482	988	89
5 percent or more	6,962	5,853	983	126
Percentage of school aged students living in poverty				
Less than 10 percent	7,601	6,670	828	104
10–less than 15 percent	7,844	6,626	1,112	106
15–less than 20 percent	7,299	6,367	839	93
20 percent or more	6,892	5,819	967	107
Per capita gross state product[2]				
Less than $25,000	6,518	5,718	736	64
$25,000–less than $30,000	6,998	5,931	978	89
$30,000 or more	8,121	6,964	997	159
Median housing value				
Less than $50,000	6,588	5,828	722	38
$50,000–less than $65,000	7,216	6,139	993	84
$65,000–less than $100,000	7,216	6,011	1,101	104
$100,000 or more	7,344	6,424	782	138
Median household income				
Less than $30,000	6,587	5,682	813	92
$30,000–less than $35,000	7,592	6,405	1,069	118
$35,000–less than $40,000	6,830	5,824	905	100
$40,000 or more	8,325	7,282	965	78

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Total per pupil expenditures in unadjusted dollars showed a positive relationship with all three measures of fiscal capacity—GSP per capita, median housing value, and median household income.[18] Again this indicates that states with larger economic bases, higher income and higher housing values tended to spend more money on education than states with lower economic bases, lower incomes and lower housing values. With cost adjustments, total expenditures per pupil continued to be related to GSP per capita and median household income, but there was no longer any significant relationship with median housing value.[19]

While total per pupil expenditures were consistently related to most measures of state wealth, there were no significant relationships with student characteristics such as percent minority enrollment and percent of children in poverty.[20] This lack of relationship held for both unadjusted and cost adjusted figures on total per pupil expenditures.

Current Expenditures

Current Expenditures as a Share of Total Expenditures

Current expenditures were the largest component of education expenditures in the United States in 1997–98, totaling nearly $286 billion and about 86 percent of total expenditures (See figure 3-3).

Current expenditures comprised at least three-fourths of total expenditures in all 50 states and the District of Columbia, but there was still some range across the states—from nearly 96 percent in Rhode Island to just over 77 percent in Arizona and Nevada. The share of total expenditures used for current expenditures was particularly high in Rhode Island (95.9 percent), Massachusetts (95.4 percent) and Kentucky (92.8 percent) and particularly low in a few others: Arizona and Nevada (77.3 percent), Utah (80.0 percent) and Minnesota (80.1 percent) (See table 3-1).

In 13 states and the District of Columbia, current expenditures comprised at least 90 percent of total expenditures. On the other hand, only two states reported current expenditures at less than 80 percent of total expenditures. In over two-thirds of the states (35), current expenditures were between 80 and 90 percent of total expenditures (See table 3-1).

The share of total expenditures spent on current expenditures showed only a small amount of regional variation. The northeast reported the highest percentage of current expenditures (87.1 percent) while the midwest reported the lowest (84.4 percent) (See table 3-6).

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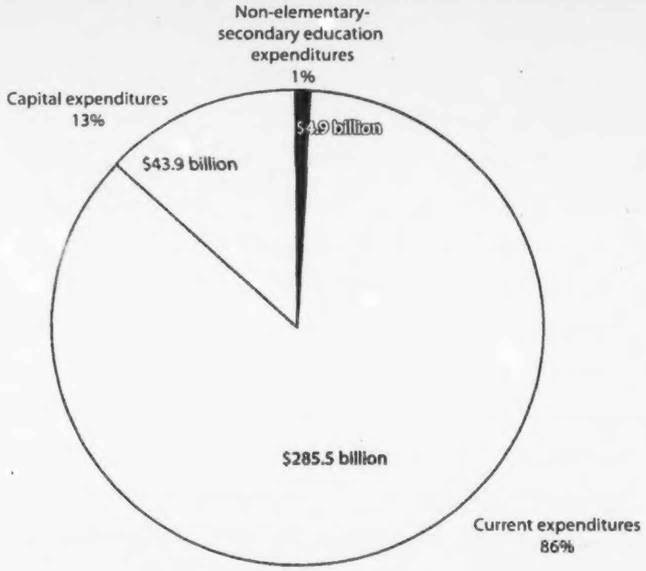
[18] The correlations between total expenditures per pupil and GSP per capita, median household income, and median housing value were +0.63, +0.60 and +0.51, respectively, with all three relationships significant at the 0.001 level.

[19] The correlations between cost-adjusted total expenditures per pupil and GSP per capita and median household income were +0.44 and +0.38, respectively, with both relationships significant at the 0.01 level.

[20] Note that correlations presented here show different results from those in table 3-3, which shows that total expenditures per pupil decrease as the percent of students in poverty in a state increases. The correlations are calculated using each state as a data point. All of the states have an equal impact on the calculation regardless of size. In table 3-5, total expenditures per pupil are calculated for each cell and large states have a greater impact on the estimate than smaller states.

Figure 3-3.—Distribution of total expenditures by type of expenditure: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Current Expenditures Per Pupil

Current expenditures per pupil in the United States were $6,189 in 1997–98 (See table 3-2). However, there was again substantial variation across the states. Current expenditures per pupil ranged from a high of $9,643 in New Jersey to a low of $3,969 in Utah. Twelve states and the District of Columbia reported current per pupil expenditures higher than $7,000, while eight states reported current per pupil expenditures below $5,000. Three-fifths of the states (30) reported current expenditures per pupil between $5,000 and $7,000 (See figure 3-4).

As with total expenditures, current expenditures per pupil were highest in the northeast and lowest in the south. With an average of $8,319, current expenditures per pupil in the northeast were about one-and-a-half times current expenditures per pupil in southern states, where spending averaged $5,475 per pupil. Average expenditures per pupil in western states ($5,558) were only slightly higher than expenditures in the south (See table 3-3).

Adjusting expenditures for cost-of-education differences across the states had a number of effects. First, it reduced the range in current expenditures per pupil between the highest and lowest spending states. New Jersey remained the highest expenditure state ($8,371) and Utah remained the lowest expenditure state ($4,156), but the ratio of their expenditures was reduced from 2.4 to 1, based on unadjusted expenditures, to 2 to 1, based on cost-adjusted expenditures (See table 3-4).

This compression in per pupil expenditures was also reflected throughout the country. Before cost adjustments, 12 states and the District of Columbia had current expenditures above $7,000; after adjustments, the number was reduced to 9 and the District of Columbia. At the other end of the continuum, the number of states with expenditures below $5,000 decreased from 8 before cost adjustments to 3 after cost adjustments. The

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Table 3-6.—Total expenditures (in unadjusted dollars) across functions, by state characteristic: School year 1997-98

State characteristics	Total expenditures (in thousands)	Percentage of total expenditures (in unadjusted dollars) spent on: Current expenditures	Capital expenditures	Non-elementary or secondary education expenditures
United States	**$334,321,587**	**85.4**	**13.1**	**1.5**
Region				
Northeast	77,180,083	87.1	10.7	2.1
Midwest	80,117,394	84.4	14.0	1.6
South	106,318,901	85.3	13.6	1.1
West	70,705,209	84.7	14.1	1.2
Percentage of students living in urban area				
Less than 20 percent	46,607,110	87.3	11.5	1.2
20–less than 30 percent	91,338,246	86.5	12.0	1.5
30–less than 40 percent	117,731,415	85.4	13.4	1.2
40 percent or more	78,644,816	82.9	15.0	2.1
Percentage of minority students				
Less than 10 percent	12,362,649	87.8	11.2	1.0
10–less than 30 percent	121,347,660	85.8	12.7	1.5
30–less than 50 percent	130,416,107	85.1	13.2	1.7
50 percent or more	70,195,171	84.8	14.1	1.1
Percentage of LEP students[1]				
Less than 1 percent	81,285,893	85.8	12.8	1.4
1–less than 5 percent	121,185,604	85.9	12.9	1.2
5 percent or more	122,357,130	84.2	13.9	1.9
Percentage of school aged students living in poverty				
Less than 10 percent	24,295,684	88.0	10.7	1.3
10–less than 15 percent	67,424,846	84.4	14.2	1.4
15–less than 20 percent	79,731,201	87.3	11.4	1.3
20 percent or more	162,869,856	84.5	13.9	1.6
Per capita gross state product[2]				
Less than $25,000	30,222,082	87.7	11.3	1.0
$25,000–less than $30,000	206,472,881	84.8	13.9	1.3
$30,000 or more	96,909,522	86.0	12.1	2.0
Median housing value				
Less than $50,000	14,724,073	88.5	10.9	0.6
$50,000–less than $65,000	104,691,944	85.0	13.8	1.2
$65,000–less than $100,000	109,347,785	83.3	15.3	1.4
$100,000 or more	105,557,785	87.5	10.6	1.9
Median household income				
Less than $30,000	52,235,860	86.2	12.4	1.4
$30,000–less than $35,000	130,622,505	84.4	14.0	1.6
$35,000–less than $40,000	111,488,500	85.4	13.1	1.5
$40,000 or more	39,974,723	87.7	11.4	1.0

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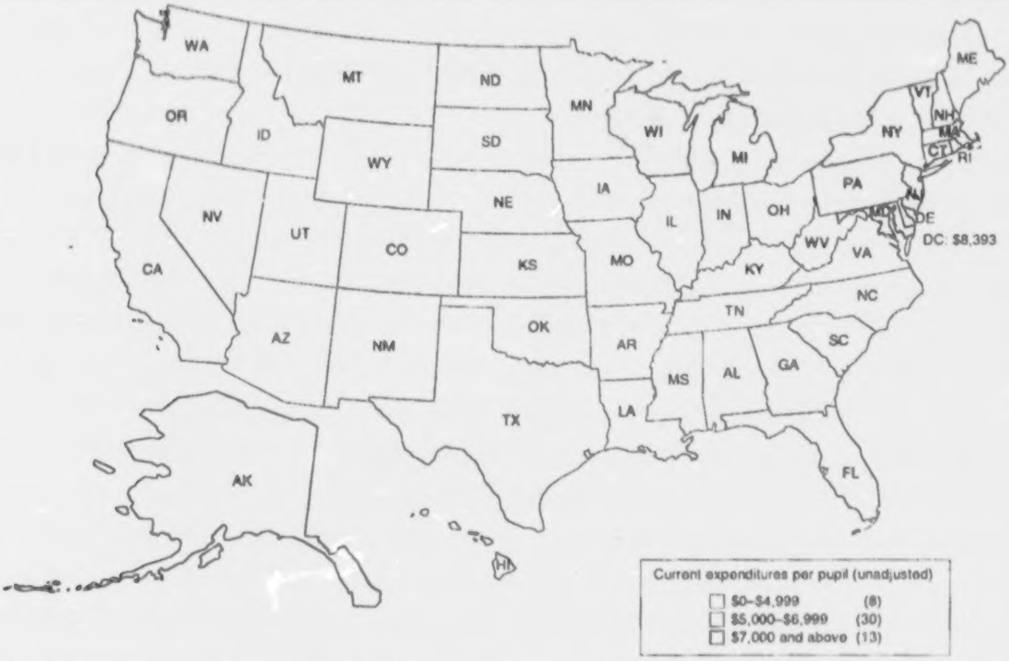
[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[2] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997-98; Schools and Staffing Survey, Public School Questionnaire, 1993-94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Figure 3-4.—Current expenditures per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Edication Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

middle of the distribution between $5,000 and $7,000 per pupil expanded from 30 states before cost adjustments to 38 states after adjustments (See figures 3-4 and 3-5).

A second effect of cost adjustments was on regional rankings on current expenditures per pupil. While the northeast still reported the highest average per pupil expenditures ($7,514) after cost adjustments, the west replaced the south as the region with the lowest per-pupil spending ($5,270) (See table 3-5). However, the ratio of expenditures between the highest and lowest expenditure regions decreased only slightly—from 1.5 to 1 before cost adjustments to 1.4 to 1 after cost adjustments.

Current expenditures per pupil showed a strong, positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—both in unadjusted dollars and in cost-adjusted dollars.[21] Stated differently, states with greater wealth and income tended to have higher current expenditures per pupil than low-wealth and low-income states. However, current per pupil expenditures did not show any relationship with student characteristics, i.e., percent minority students and percent students in poverty, both with and without cost adjustments to expenditures.

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[21] The correlations between current expenditures per pupil and GSP per capita, median household income, and median housing value were +0.60, +0.57, and +0.53, respectively; all were significant at the 0.001 level. The correlations between adjusted current expenditures per pupil and each of these three measures of state wealth were +0.40, +0.35, and +0.28, respectively, with the first correlation significant at the 0.01 level and the latter two at the 0.05 level.

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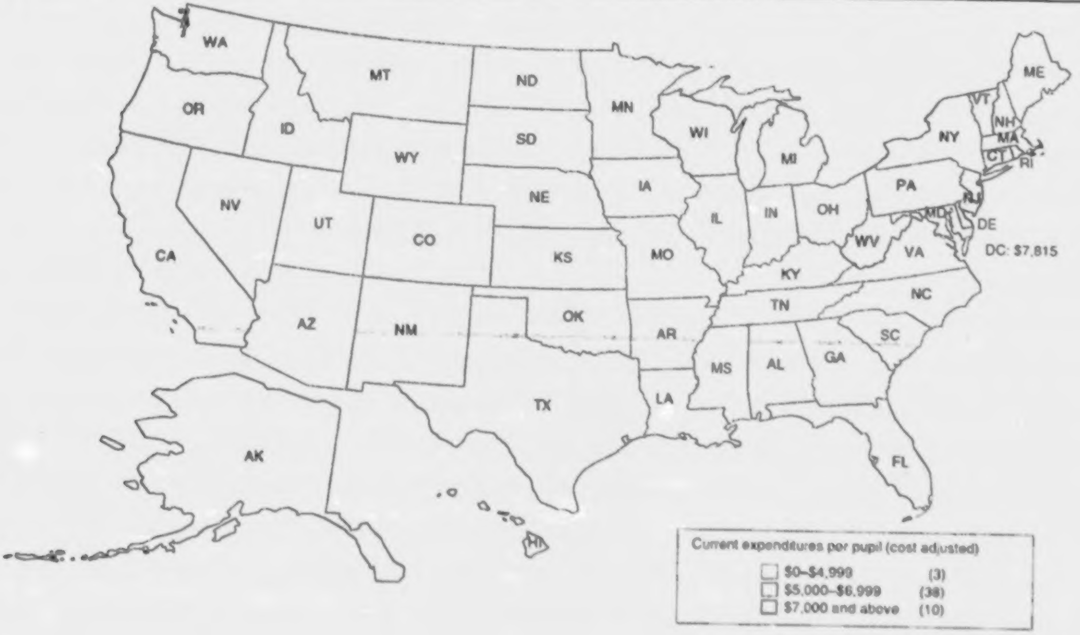
Figure 3-5.—Current expenditures per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, 1998.

Current Expenditures for Salaries and Other Objects of Expenditure

Staff salaries comprised just under two-thirds (65.0 percent) of current expenditures in 1997–98. However, the share of current expenditures spent on salaries ranged from a high of just over 70 percent in Texas to a low of 59 percent in Delaware and Oregon. The remaining 47 states and the District of Columbia all spent between 60 and 70 percent of current expenditures on staff salaries (See table 3-7).

Expenditures for employee benefits comprised an additional 17 percent of current expenditures nationally. Again, however, there was considerable variation among the states—with a range from a high of 24.7 percent in West Virginia to lows of 7.2 percent in the District of Columbia and 9.9 percent in Texas. In 10 states, employee benefits represented at least 20 percent of current expenditures, but in three-fifths of the states (30), employee benefits comprised between 15 and 20 percent of current expenditures. In the remaining 10 states, benefits accounted for less than 15 percent of current expenditures.

In combination, salaries and employee benefits constituted just under 82 percent of current expenditures in 1997–98. The share of expenditures spent on total employee compensation was below 80 percent in 16 states and the District of Columbia, between 80 and 84 percent in 28 states, and at 85 percent and above in 6 states. Regional differences on this measure were very narrow: the range was from 81.6 percent in the northeast to 82.1 percent in the west (See table 3-8).

Expenditures for purchased services comprised about 8.6 percent of current expenditures nationally, with a range from a high of 13.8 percent in Massachusetts to a low of 3.7 percent in Arizona. Expenditures for supplies represented another 7.9 percent of current expenditures, with a range here from a high of 13.9 percent in Tennessee to a low of 3.5 percent in Rhode Island. The remaining 1.6 percent of current expenditures fell into the "other" category.

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Table 3-7.—Current expenditures (in unadjusted dollars) across objects, by state: School year 1997–98

		Staff				Purchased services					
	Current expenditures (in thousands)	Salaries		Benefits				Supplies		Other	
State		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$285,489,511**	**65.0**		**16.8**		**8.6**		**7.9**		**1.6**	
Alabama	[1]3,633,159	[1]64.4	23	[1]16.7	25	[1]4.8	47	[1]3.1	3	[1]1.1	32
Alaska	1,092,750	[2]61.4	44	[2]15.8	34	[2]9.8	17	[2]10.0	13	[2]3.1	13
Arizona	3,740,638	69.6	2	[2]11.6	49	[2]3.7	51	[2]10.0	12	[2]5.1	2
Arkansas	2,149,237	65.3	14	[2]16.5	26	[2]6.4	41	[2]10.7	8	1.0	34
California	[1]32,759,492	[1]65.2	18	[1]17.9	20	[1]8.8	21	[1]6.8	40	[1]1.3	28
Colorado	3,886,872	64.5	22	12.5	48	12.3	3	9.3	21	1.5	20
Connecticut	[1]4,765,077	64.6	21	[1]15.6	36	[1]10.4	13	[1]5.7	49	3.7	9
Delaware	830,731	59.0	51	19.6	12	13.2	2	6.9	36	1.4	23
District of Columbia	[1]647,202	[1]61.5	43	7.2	51	11.8	4	[1]8.6	26	[2]11.0	1
Florida	12,737,325	60.4	48	20.4	9	8.8	22	9.1	22	1.4	27
Georgia	7,770,241	66.9	9	19.0	13	4.1	50	9.5	19	0.4	49
Hawaii	1,112,351	61.9	41	20.7	7	8.0	32	8.9	23	0.5	46
Idaho	1,153,778	63.7	29	18.7	14	8.0	29	8.6	25	0.9	35
Illinois	12,473,064	65.2	16	14.6	41	11.0	10	7.7	29	1.4	25
Indiana	6,234,563	63.1	33	21.9	3	8.0	31	6.2	46	0.8	40
Iowa	3,005,421	65.8	13	16.1	29	6.5	40	10.4	10	1.3	29
Kansas	2,684,244	68.0	3	12.8	46	7.5	33	10.5	9	1.2	30
Kentucky	3,489,205	67.4	5	16.5	27	5.8	45	9.6	17	0.6	43
Louisiana	[1]4,030,379	65.2	17	[1]17.3	23	[1]7.0	37	[1]9.8	16	0.7	42
Maine	1,433,175	60.5	47	20.0	10	8.4	25	7.2	33	3.8	7
Maryland	5,843,685	61.3	45	21.0	5	8.2	27	6.0	47	3.5	10
Massachusetts	7,381,784	60.8	46	15.3	39	13.8	1	6.4	44	3.7	8
Michigan	12,003,818	63.3	31	20.9	6	8.0	30	6.3	45	1.4	24
Minnesota	5,452,571	64.7	19	15.4	37	11.2	7	6.6	41	2.0	16
Mississippi	2,164,592	64.3	24	16.0	32	6.3	42	12.9	4	0.5	48
Missouri	5,067,720	66.8	10	12.7	47	[2]8.2	26	11.4	7	[2]0.9	37
Montana	929,197	62.9	36	17.0	24	9.5	19	10.0	14	0.6	44
Nebraska	1,743,775	[2]64.3	25	[2]15.6	35	8.2	28	7.7	30	4.1	5
Nevada	1,570,576	66.9	8	18.3	16	4.1	49	7.4	32	3.2	11
New Hampshire	1,241,255	62.3	39	[2]14.4	42	11.6	5	6.9	37	4.8	3
New Jersey	12,056,560	66.3	11	13.6	44	9.1	20	6.9	38	4.0	6
New Mexico	1,659,891	63.1	32	16.1	30	10.2	15	9.9	15	0.8	41
New York	25,332,735	67.0	7	17.8	21	[1]10.3	14	4.3	50	[2]0.6	45
North Carolina	6,497,648	67.9	4	15.9	33	7.1	36	8.3	28	0.8	39
North Dakota	599,443	62.0	40	16.1	28	8.5	24	12.0	6	1.4	26
Ohio	11,448,722	64.7	20	17.8	22	8.6	23	6.4	43	2.6	14
Oklahoma	3,138,690	62.6	38	15.4	38	7.2	34	13.3	2	1.4	22
Oregon	3,474,714	59.4	50	20.6	8	10.5	12	8.3	27	1.1	31
Pennsylvania	13,084,859	63.1	35	18.1	18	11.3	6	5.9	48	1.5	21
Rhode Island	1,215,595	63.4	30	19.7	11	10.9	11	3.5	51	2.5	15
South Carolina	[1]3,507,017	[1]65.3	15	[1]16.0	31	[1]6.0	44	[1]9.5	18	[1]3.1	12
South Dakota	665,082	64.0	27	14.3	43	11.1	9	8.8	24	1.8	17
Tennessee	[1]4,409,338	[1]66.0	12	[1]13.5	45	[1]4.8	46	[1]13.9	1	[1]1.8	18
Texas	21,188,676	70.4	1	9.9	50	6.3	43	12.5	5	1.0	33
Utah	1,916,688	63.1	34	22.1	2	4.5	48	9.4	20	0.9	36
Vermont	749,786	62.6	37	15.2	40	11.2	8	6.8	39	4.2	4
Virginia	[1]6,739,003	67.2	6	[1]18.0	19	[1]7.0	38	[1]7.5	31	0.3	50
Washington	[1]5,966,648	64.1	26	[2]18.2	17	[2]9.9	16	[2]7.0	35	[2]0.9	38
West Virginia	1,905,940	61.7	42	24.7	1	6.9	39	6.5	42	0.1	51
Wisconsin	6,280,696	60.1	49	21.6	4	9.6	18	7.2	34	1.6	19
Wyoming	603,901	63.8	28	18.4	15	7.2	35	10.1	11	0.5	47

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data aggregated from reported total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Table 3-8.—Current expenditures (in unadjusted dollars) across objects, by state characteristic: School year 1997–98

State characteristics	Current expenditures (in thousands)	Percentage of current expenditures (in unadjusted dollars) spent on:				
		Staff		Purchased services	Supplies	Other
		Salaries	Benefits			
United States	**$285,489,511**	**65.0**	**16.8**	**8.6**	**7.9**	**1.6**
Region						
Northeast	67,260,826	64.9	16.7	10.7	5.5	2.2
Midwest	67,659,119	64.3	17.5	9.0	7.5	1.6
South	90,682,069	65.8	16.0	6.7	10.2	1.3
West	59,887,497	64.7	17.4	8.7	7.7	1.5
Percentage of students living in urban area						
Less than 20 percent	40,700,779	64.6	17.1	8.1	7.7	2.5
20–less than 30 percent	79,021,415	64.1	17.3	8.7	8.2	1.6
30–less than 40 percent	100,550,165	64.6	17.3	9.0	7.6	1.5
40 percent or more	65,217,152	66.9	15.3	8.2	8.3	1.3
Percentage of minority students						
Less than 10 percent	10,851,707	63.1	18.9	7.5	8.6	2.0
10–less than 30 percent	104,111,397	63.8	17.5	9.4	7.5	1.8
30–less than 50 percent	110,994,203	65.4	17.0	8.3	7.6	1.6
50 percent or more	59,532,204	66.8	14.8	7.9	9.2	1.2
Percentage of LEP students[1]						
Less than 1 percent	69,783,579	64.7	17.4	7.7	8.7	1.5
1–less than 5 percent	104,094,914	64.1	17.0	9.5	7.5	2.0
5 percent or more	103,057,231	66.1	16.2	8.5	7.9	1.3
Percentage of school aged students living in poverty						
Less than 10 percent	21,374,973	65.7	14.3	8.7	8.3	3.0
10–less than 15 percent	56,938,459	63.6	18.9	8.6	7.2	1.7
15–less than 20 percent	69,610,393	64.0	17.4	9.1	7.6	1.8
20 percent or more	137,565,686	65.9	16.1	8.3	8.3	1.2
Per capita gross state product[2]						
Less than $25,000	26,513,109	64.1	17.1	6.9	10.5	1.4
$25,000–less than $30,000	175,031,224	64.9	17.2	8.1	8.3	1.5
$30,000 or more	83,297,977	65.4	16.0	10.3	6.4	1.9
Median housing value						
Less than $50,000	13,028,962	64.0	17.1	6.9	10.9	1.0
$50,000–less than $65,000	89,007,631	65.8	16.0	7.3	9.5	1.4
$65,000–less than $100,000	91,097,182	64.3	17.3	9.0	8.0	1.4
$100,000 or more	92,355,736	65.1	17.1	9.8	6.0	2.0
Median household income						
Less than $30,000	45,018,495	63.5	17.6	7.1	10.5	1.3
$30,000–less than $35,000	110,212,394	66.6	15.9	8.3	7.9	1.4
$35,000–less than $40,000	95,220,630	64.4	17.6	9.4	7.1	1.5
$40,000 or more	35,037,992	63.6	16.7	9.6	7.1	3.0

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[2] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

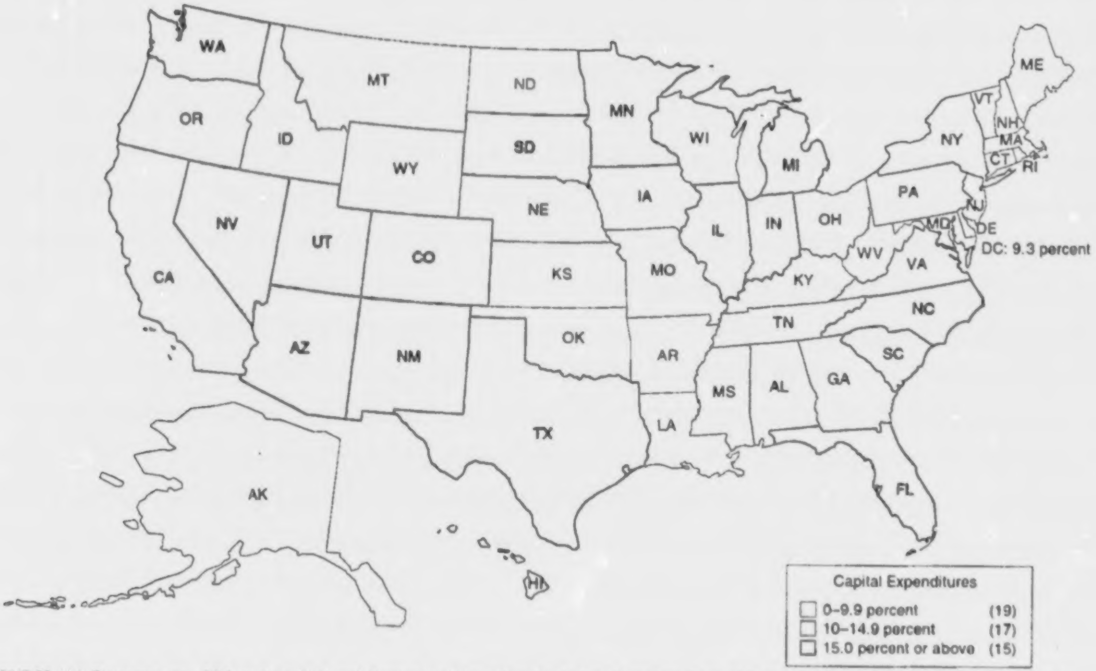
Capital Expenditures

Capital expenditures in the United States were just under $44 billion, or about 13 percent of total expenditures in 1997–98 (See table 3-1). As a percent of total expenditures, capital expenditures ranged from a high of 22.2 percent in Nevada to a low of 3.6 percent in Rhode Island. The west and midwest reported the highest share of total expenditures for capital expenditures, at 14.1 and 14.0 percent, respectively, while the northeast reported the lowest share at 10.7 percent (See table 3-6). Fifteen states reported capital expenditures of at least 15 percent, 17 states reported capital expenditures between 10 and 15 percent, and 18 states and the District of Columbia reported capital expenditures below 10 percent (See figure 3-6).

Capital expenditures totaled $953 per pupil in 1997–98 in unadjusted dollars (See table 3-2). However, the range across the states was substantial—from a high of $1,520 in Nevada, a fast-growing state, to a low or $297 in Rhode Island. Nevada, Indiana, and Arizona had the highest per pupil capital expenditures at $1,520, $1,300 and $1,297, respectively, while Rhode Island, Massachusetts, and Kentucky had the lowest ($297, $300 and $340, respectively). Sixteen states had capital expenditures per pupil above $1,000, 19 states and the District of Columbia reported capital expenditures between $700 and $1,000, and 15 states reported expenditures below $700 (See figure 3-7).

Midwestern states had the highest capital expenditures per pupil ($1,046), as well as the second-highest percent of total expenditures for capital expenditures. Northeastern states also had relatively high capital expenditures per pupil ($1,022), but the smallest share of total expenditures for capital outlays—largely because total expenditures per pupil were relatively high compared to other regions in the country. Southern states, in contrast, had the lowest capital expenditures per pupil ($876) but a relatively high share of total

Figure 3-6.—Capital expenditures as a percentage of total expenditures, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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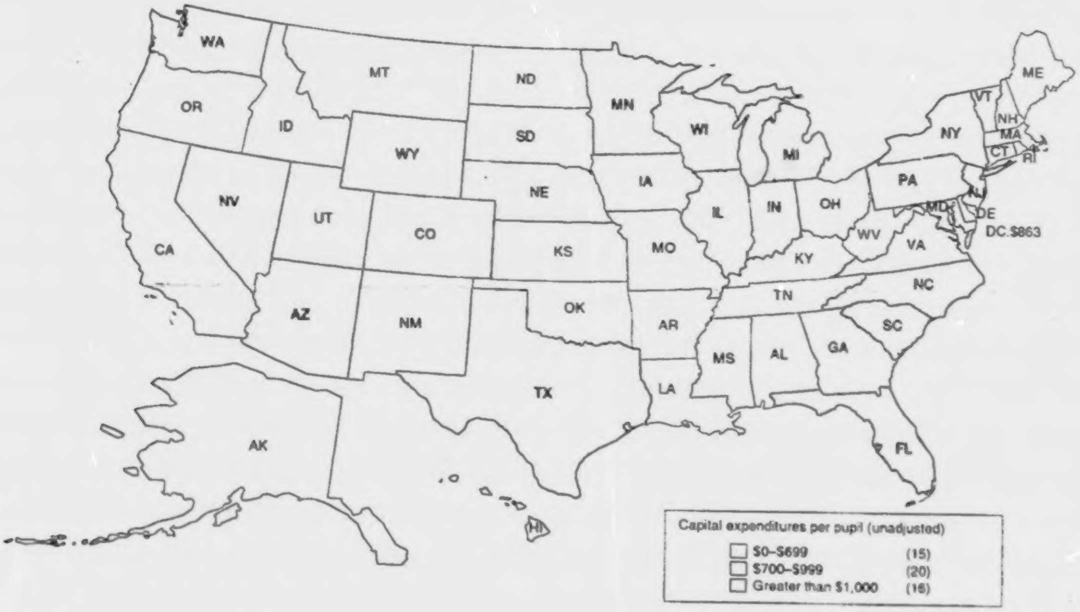
Figure 3-7.—Capital expenditures per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

expenditures for capital expenditures—primarily because total expenditures per pupil were relatively low compared to other regions (See tables 3-3 and 3-6).

In contrast with current expenditures, the use of cost adjustments increased the disparity in capital expenditures per pupil across the states. The ratio of capital expenditures per pupil in adjusted dollars between the highest spending state (Nevada at $1,595 per pupil) and the lowest spending state (Massachusetts at $256 per pupil) increased from 5.1 to 1 based on unadjusted expenditures to 6.2 to 1 based on cost-adjusted expenditures. Midwestern states continued to have the highest average capital expenditures per pupil ($1,070), but the west replaced the south as the region with the lowest per-pupil expenditures ($888). The ratio of expenditures per pupil between the highest and lowest expenditure regions also increased very slightly—from 1.19 to 1 before cost adjustments to about 1.20 to 1 after cost adjustments.

Finally, in contrast with both total expenditures per pupil and current expenditures per pupil, capital expenditures per pupil did not have any significant relationships with either state fiscal capacity or student characteristics. Other factors (e.g., growth or decline in student enrollment) may contribute more to a state's investment in capital facilities than a state's wealth or the characteristics of its student population.

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Chapter 4: Current Expenditures

Expenditures for Major Education Functions

Current expenditures for elementary and secondary education in the United States totaled more than $285 billion in 1997–98. Instructional expenditures of $176.5 billion comprised the largest part of current expenditures at 61.8 percent of the total (See table 4-1). School operations (transportation and plant maintenance) was the second-largest component of current expenditures ($39.4 billion), followed by school and district administration at $30.8 billion, support services for students and instructional staff at $26.2 billion, and food and enterprise operations at $12.5 billion (See figure 4-1).

Student Instruction

Expenditures for Instruction as a Share of Current Expenditures

Although expenditures for student instruction were just under 62 percent nationally, there was substantial range across the states—from a high of 68.0 percent in New York to a low of 43.8 percent in the District of Columbia[22] (See table 4-1). Maine had the second-highest share of current expenditures for instruction (67.3 percent) and Rhode Island the third-highest (67.1 percent). States with relatively low shares of current expenditures for instruction included Alaska (57.0 percent) and New Mexico (57.2 percent).

Instructional expenditures comprised at least 65 percent of current expenditures in 7 states, between 60 and 65 percent in 30 states, and below 60 percent in 13 states and the District of Columbia (See figure 4-2).

Except for the northeast, where instruction comprised over 65 percent of current expenditures, there was very little regional variation on this measure. The share of current expenditures spent on instruction was lowest in the west (60.4 percent), but only slightly higher in the midwest (60.6 percent) and the south (61.1 percent) (See table 4-2).

The share of current expenditures spent on student instruction showed no relationship with any of the three measures of state fiscal capacity—GSP per capita, median household income, and median housing value. However, there was a negative relationship between the share of current expenditures for instruction and student characteristics, i.e., the percent minority enrollment and the percent of children in poverty.[23] States with a higher percentage of minority and poverty students tended to spend a smaller share of current expenditures on instruction than states with relatively few minority and poverty children.

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[22] Although the share of current expenditures for instruction was only 43.8 percent in the District of Columbia, the share spent on student and instructional staff support services was the highest in the country at 21.6 percent. The total share for the two functions combined (65.4 percent) was closer to the shares found in the 50 states. This suggests that the District of Columbia may classify some expenditure as support services for students that states include as instruction.

[23] The correlation between the share of current expenditures for instruction and percent minority enrollment was -0.51, with a 0.001 level of significance. The correlation with percent children in poverty was -0.32, with a 0.05 level of significance.

Table 4-1.—Current expenditures (in unadjusted dollars) across functions, by state: School year 1997–98

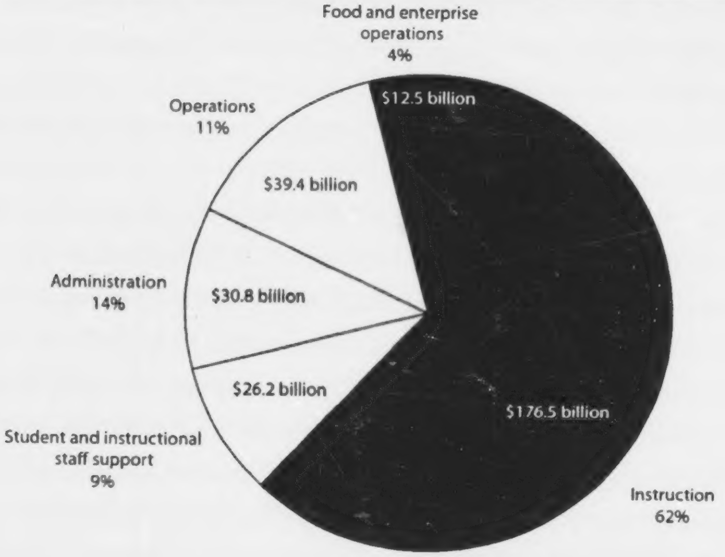
		Percentage of current expenditures (in unadjusted dollars) spent on:									
		Instruction		Student and instructional staff support services		Administration		Operations		Food and enterprise operations	
State	Current expenditures (in thousands)	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$285,489,511**	**61.8**		**9.2**		**10.8**		**13.8**		**4.4**	
Alabama	[1]3,633,159	[1]61.1	32	[1]7.9	39	[1]10.9	19	[1]13.0	37	[1]7.0	5
Alaska	1,092,750	[2]57.0	50	[2]10.9	6	11.7	13	17.0	2	3.4	43
Arizona	3,740,638	[2]57.8	46	[2]7.7	41	[2]13.1	5	[2]15.3	8	6.1	11
Arkansas	2,149,237	63.4	12	8.3	32	7.5	51	13.7	30	7.0	6
California	[1]32,759,492	[1]61.2	30	[1]9.9	13	[1]12.4	9	[1]12.5	41	[1]4.0	33
Colorado	3,886,872	57.8	47	8.0	37	17.7	1	12.9	39	3.6	37
Connecticut	[1]4,765,077	63.6	11	8.5	28	9.5	42	13.6	33	4.8	25
Delaware	830,731	61.9	23	6.0	49	11.8	12	15.4	6	4.9	22
District of Columbia	[1]647,202	[1]43.8	51	21.6	1	[2]12.5	8	18.4	1	3.7	36
Florida	12,737,325	58.9	43	10.7	9	10.3	29	15.1	11	5.0	21
Georgia	7,770,241	62.2	20	10.3	12	10.0	35	11.7	47	5.7	15
Hawaii	1,112,351	64.0	9	8.5	30	10.3	30	10.8	51	6.5	7
Idaho	1,153,778	62.2	21	8.7	23	10.4	26	14.3	20	4.4	29
Illinois	12,473,064	60.7	35	9.9	14	11.0	18	15.0	12	3.5	42
Indiana	6,234,563	62.5	19	7.3	46	9.6	40	16.2	4	4.4	28
Iowa	3,005,421	61.3	28	11.1	5	11.1	17	11.6	49	4.8	24
Kansas	2,684,244	57.6	48	9.8	15	12.7	7	14.8	13	5.0	20
Kentucky	3,489,205	61.2	31	8.5	27	10.4	27	14.1	21	5.8	13
Louisiana	[1]4,030,379	59.9	38	8.2	35	9.6	39	14.0	24	[1]8.3	1
Maine	1,433,175	67.3	2	5.9	50	9.3	43	13.9	26	3.6	38
Maryland	5,843,685	62.6	17	8.5	29	9.5	41	14.5	17	4.8	26
Massachusetts	7,381,784	66.4	4	8.1	36	8.5	49	13.7	29	3.3	44
Michigan	12,003,818	58.7	45	10.7	8	12.9	6	14.7	14	3.0	49
Minnesota	5,452,571	62.8	15	8.4	31	10.6	23	14.1	22	4.1	31
Mississippi	2,164,592	61.3	27	7.9	40	10.3	28	13.3	35	7.1	4
Missouri	5,067,720	61.3	26	8.6	26	10.7	21	15.1	10	4.3	30
Montana	929,197	62.5	18	8.2	34	10.6	22	14.5	16	4.1	32
Nebraska	1,743,775	[2]62.9	14	7.5	42	10.5	25	11.7	48	[2]7.5	3
Nevada	1,570,576	60.2	37	7.4	44	15.4	2	13.9	27	3.2	45
New Hampshire	1,241,255	[2]65.3	6	[2]8.3	33	[2]10.0	36	[2]12.9	38	[2]3.5	40
New Jersey	12,056,560	60.5	36	10.8	7	10.3	31	15.4	7	3.0	47
New Mexico	1,659,891	57.2	49	13.4	2	9.2	44	15.3	9	4.9	23
New York	25,332,735	68.0	1	6.3	47	9.0	45	14.0	25	2.8	50
North Carolina	6,497,648	62.7	16	8.7	24	10.5	24	11.9	46	6.3	8
North Dakota	599,443	61.2	29	5.6	51	11.5	15	13.5	34	8.1	2
Ohio	11,448,722	59.0	42	10.5	10	14.7	3	12.1	45	3.7	34
Oklahoma	3,138,690	59.3	41	8.8	22	11.8	11	14.0	23	6.1	10
Oregon	3,474,714	59.7	39	9.3	17	13.2	4	14.3	18	3.5	41
Pennsylvania	13,084,859	63.7	10	7.9	38	10.1	33	14.6	15	3.7	35
Rhode Island	1,215,595	67.1	3	9.7	16	8.3	50	12.2	42	2.7	51
South Carolina	[1]3,507,017	[1]59.5	40	[1]12.2	4	[1]10.0	37	[1]12.1	43	[1]6.2	9
South Dakota	665,082	61.5	24	7.4	45	11.9	10	13.7	31	5.6	16
Tennessee	[1]4,409,338	[1]65.0	7	[1]8.6	25	[1]8.5	48	[1]12.7	40	[1]5.1	19
Texas	21,188,676	61.4	25	9.3	18	10.2	32	13.8	28	5.3	17
Utah	1,916,688	66.0	5	7.4	43	8.7	47	12.1	44	5.7	14
Vermont	749,786	64.8	8	9.1	19	11.6	14	11.4	50	3.0	48
Virginia	[1]6,739,003	61.0	33	10.5	11	9.0	46	14.3	19	[1]5.3	18
Washington	5,986,648	58.8	44	12.8	3	10.0	34	13.7	32	4.7	27
West Virginia	1,905,940	62.0	22	6.0	48	9.6	38	16.4	3	5.9	12
Wisconsin	6,280,696	63.2	13	9.0	20	11.4	16	13.3	36	3.1	46
Wyoming	603,901	60.7	34	9.0	21	10.8	20	15.9	5	3.5	39

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-1.—Distribution of current expenditures across functions: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-2.—Expenditures for instruction as a percentage of current expenditures, by state: School year 1997–98

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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Table 4-2.—Current expenditures (in unadjusted dollars) across functions, by state characteristic: School year 1997–98

		Percentage of current expenditures (in unadjusted dollars) spent on:				
State characteristics	Current expenditures (in thousands)	Instruction	Student and instructional staff support services	Administration	Operations	Food and enterprise operations
United States	**$285,489,511**	**61.8**	**9.2**	**10.8**	**13.8**	**4.4**
Region						
Northeast	67,260,826	65.2	7.9	9.4	14.2	3.2
Midwest	67,659,119	60.6	9.5	11.9	14.1	3.9
South	90,682,069	61.1	9.4	10.0	13.7	5.7
West	59,887,497	60.4	9.8	12.4	13.2	4.2
Percentage of students living in urban area						
Less than 20 percent	40,700,779	62.1	9.3	10.1	14.1	4.4
20–less than 30 percent	79,021,415	61.7	9.2	10.6	14.0	4.5
30–less than 40 percent	100,550,165	61.0	9.6	11.8	13.2	4.3
40 percent or more	65,217,152	63.1	8.4	10.1	14.3	4.2
Percentage of minority students						
Less than 10 percent	10,851,707	63.7	8.1	10.1	13.1	4.9
10–less than 30 percent	104,111,397	61.7	9.1	11.2	13.9	4.1
30–less than 50 percent	110,994,203	62.2	9.0	10.2	14.1	4.5
50 percent or more	59,532,204	61.0	9.8	11.4	13.1	4.7
Percentage of LEP students[1]						
Less than 1 percent	69,783,579	61.9	9.0	10.7	13.5	4.9
1–less than 5 percent	104,094,914	61.3	9.6	10.9	14.2	4.1
5 percent or more	103,057,231	62.4	9.0	10.8	13.7	4.2
Percentage of school aged students living in poverty						
Less than 10 percent	21,374,973	61.3	9.8	10.3	15.0	3.6
10–less than 15 percent	56,938,459	61.2	9.0	11.5	14.2	4.1
15–less than 20 percent	69,610,393	62.2	9.4	10.8	13.3	4.3
20 percent or more	137,565,686	62.0	9.0	10.7	13.7	4.6
Per capita gross state product[2]						
Less than $25,000	26,513,109	61.3	8.8	10.2	13.8	6.0
$25,000–less than $30,000	175,031,224	61.2	9.5	11.2	13.6	4.6
$30,000 or more	83,297,977	63.6	8.5	10.2	14.3	3.5
Median housing value						
Less than $50,000	13,028,962	61.3	8.6	10.4	13.6	6.1
$50,000–less than $65,000	89,007,631	60.9	9.3	11.2	13.8	4.8
$65,000–less than $100,000	91,097,182	61.0	9.5	10.9	14.1	4.5
$100,000 or more	92,355,736	63.6	8.8	10.4	13.6	3.6
Median household income						
Less than $30,000	45,018,495	60.6	9.3	10.1	14.1	6.0
$30,000–less than $35,000	110,212,394	62.9	8.4	10.6	13.8	4.3
$35,000–less than $40,000	95,220,630	61.3	9.9	11.4	13.5	3.9
$40,000 or more	35,037,992	61.5	9.4	11.1	14.3	3.8

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[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[2] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Expenditures Per Pupil for Instruction

Expenditures per pupil for instruction totaled $3,827 in the United States in 1997–98. Instructional expenditures per pupil ranged from a high of $6,017 in New York to a low of $2,620 in Utah (See table 4-3). In unadjusted dollars, New York spent nearly 2.3 times as much per pupil on instruction as Utah.

Instructional expenditures per pupil were above $4,000 in 15 states, between $3,500 and $4,000 in 13 states and the District of Columbia, and below $3,500 in 22 states (See figure 4-3). Instructional expenditures per pupil were highest in the northeast ($5,425) and lowest in the south ($3,347) and west ($3,359) (See table 4-4). Overall, states in the northeast spent about 1.6 times as much on instruction per pupil as did states in the south and west. Instructional expenditures per pupil in the midwest ($3,832) were about 14 percent higher than expenditures in the south and west, but still well below expenditures in the northeast.

When expenditures were adjusted to reflect cost-of-education differences across the states, New York was still the highest expenditure state, with instructional expenditures of $5,363 per pupil (See table 4-5). But Arizona replaced Utah as the state with the lowest instructional expenditures per pupil ($2,678). The difference in instructional expenditures per pupil between the highest and lowest expenditure state was reduced from $3,397 before adjustments to $2,685 after adjustments, and the ratio between them was reduced from around 2.3 to 1 to about 2 to 1.

The use of cost adjustments brought a number of states with relatively low instructional expenditures per pupil into the middle range (between $3,500 and $4,000), but it also increased the number of states in the highest expenditure group. Before cost adjustments, 22 states spent below $3,500 per pupil on instruction; after adjustments, the number was reduced to 16 and the District of Columbia. At the other end of the distribution, the number of states spending over $4,000 per pupil on instruction increased from 15, before cost adjustments, to 18, after cost adjustments (See figure 4-4).

Cost adjustments did have some effect on the regional rankings on instructional expenditures per pupil. While the northeast remained the highest expenditure region ($4,900 per pupil), the west, with expenditures per pupil of $3,184, replaced the south as the lowest spending region (See table 4-6). The ratio in instructional expenditures per pupil between the highest and lowest expenditure regions was reduced from about 1.6 to 1 before adjustments to about 1.5 to 1 after adjustments.

Instructional expenditures per pupil showed a positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—in both unadjusted and cost-adjusted dollars. However, the relationships were weaker after cost adjustments to expenditures.[24] Instructional expenditures per pupil also had a negative relationship with the percent of students in poverty—both before and after cost adjustments—and with the percent minority students, after cost adjustments.[25] Put differently, there was some tendency for states with higher minority enrollments and child-poverty rates to spend less per pupil on instruction than states with fewer minorities and poverty children.

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[24] The correlation between instructional expenditures per pupil and GSP per capita, median household income, and median housing value were +0.55, +0.57, and +0.55, respectively, before cost adjustments. All correlations were significant at the 0.001 level. After cost adjustments, the correlations were +0.36, +0.36, and +0.31, respectively, with a significance at the 0.05 level.

[25] The correlation between instructional expenditures per pupil and percent poverty children was -0.31, both before and after cost adjustments—with significance level of 0.05. The correlation with percent minority enrollment was -0.29, after cost adjustments, with a significance level of 0.05.

Table 4-3.—Current expenditures (in unadjusted dollars) per pupil across functions, by state: School year 1997–98

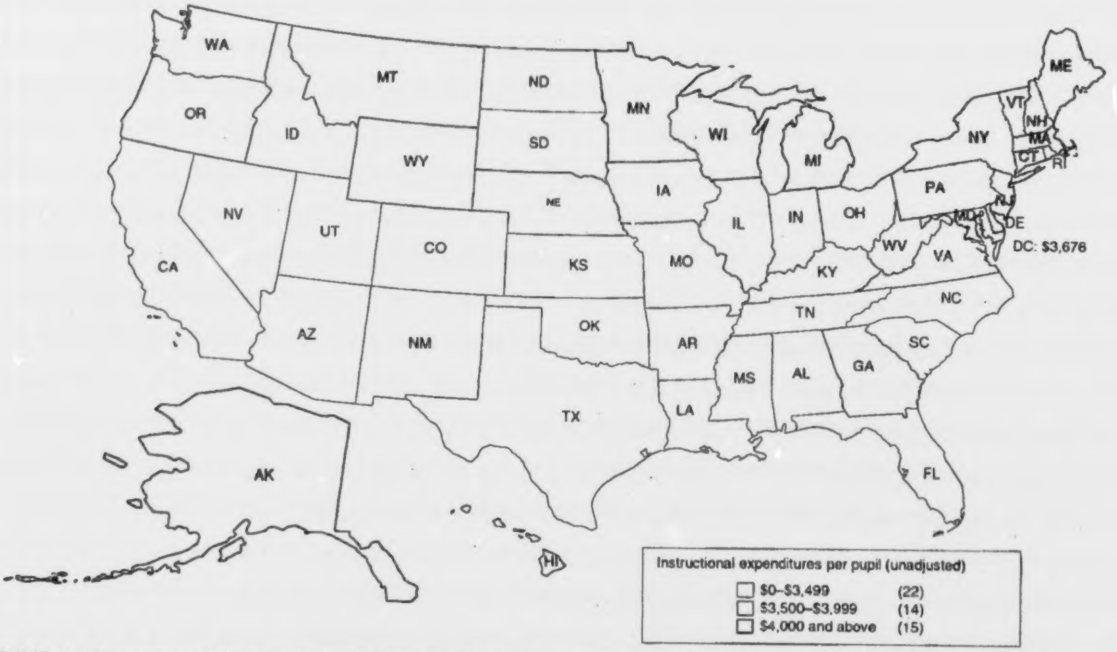
			Current expenditures (in unadjusted dollars) per pupil spent on:									
	Current expenditures		Instruction		Student and instructional staff support services		Administration		Operations		Food and enterprise operations	
State	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**$6,189**		**$3,827**		**$567**		**$669**		**$855**		**$271**	
Alabama	[1]4,849	45	[1]2,963	45	[1]384	45	[1]531	43	[1]630	47	[1]341	8
Alaska	8,271	5	[2]4,711	6	[2]901	3	971	4	1,407	3	281	24
Arizona	4,595	49	[2]2,657	49	[2]353	47	[2]603	31	[2]703	37	279	26
Arkansas	4,708	47	2,985	43	392	43	354	50	646	43	330	11
California	[1]5,644	32	[1]3,452	30	[1]559	23	[1]702	16	[1]705	35	[1]226	40
Colorado	5,656	30	3,271	35	451	34	999	2	730	33	205	50
Connecticut	[1]8,904	2	5,664	3	757	7	841	9	1,212	5	[1]429	3
Delaware	7,420	8	4,593	8	444	37	876	7	1,144	6	362	7
District of Columbia	[1]8,393	4	[1]3,676	25	1,809	1	[2]1,052	1	1,548	1	308	15
Florida	5,552	34	3,269	36	595	19	573	36	840	23	275	27
Georgia	5,647	31	3,513	29	583	20	566	37	662	42	323	13
Hawaii	5,858	27	3,750	21	496	29	602	32	632	46	378	5
Idaho	4,721	46	2,936	46	412	41	490	46	675	41	207	49
Illinois	6,242	19	3,788	19	618	16	687	17	934	17	216	45
Indiana	6,318	18	3,949	16	460	32	606	30	1,023	11	280	25
Iowa	5,998	25	3,677	24	666	9	668	21	696	38	290	20
Kansas	5,727	28	3,300	33	559	24	729	14	850	21	289	21
Kentucky	5,213	39	3,188	38	445	36	541	42	737	32	303	18
Louisiana	[1]5,188	40	3,109	41	423	40	498	45	726	34	[1]432	2
Maine	6,742	14	4,536	10	399	42	627	24	940	16	240	36
Maryland	7,034	13	4,407	12	596	18	672	20	1,021	12	339	9
Massachusetts	7,778	7	5,163	5	630	15	661	22	1,069	7	255	31
Michigan	7,050	12	4,137	13	758	6	909	5	1,038	9	208	48
Minnesota	6,388	16	4,011	15	538	26	677	18	898	19	264	29
Mississippi	4,288	50	2,630	50	337	49	443	48	572	50	307	17
Missouri	5,565	33	3,413	31	476	30	593	34	843	22	240	35
Montana	5,724	29	3,578	27	469	31	610	28	833	24	234	37
Nebraska	5,958	26	[2]3,746	22	446	35	625	25	696	39	[2]445	1
Nevada	5,295	37	3,185	39	390	44	814	12	738	31	168	51
New Hampshire	6,156	22	[2]4,018	14	[2]512	27	[2]615	26	[2]795	27	[2]216	46
New Jersey	9,643	1	5,833	2	1,042	2	990	3	1,486	2	292	19
New Mexico	5,005	43	2,863	48	672	8	460	47	765	28	244	34
New York	8,852	3	6,017	1	556	25	796	13	1,238	4	245	33
North Carolina	5,257	38	3,295	34	456	33	552	40	623	49	331	10
North Dakota	5,056	41	3,096	42	285	51	582	35	682	40	410	4
Ohio	6,198	21	3,656	26	654	10	909	6	748	30	232	38
Oklahoma	5,033	42	2,984	44	443	38	594	33	704	36	308	16
Oregon	6,419	15	3,829	18	598	17	850	8	919	18	222	41
Pennsylvania	7,209	9	4,594	7	572	21	726	15	1,050	8	267	28
Rhode Island	7,928	6	5,321	4	771	5	656	23	964	14	216	44
South Carolina	[1]5,320	36	[1]3,166	40	[1]648	11	[1]530	44	[1]646	44	[1]329	12
South Dakota	4,669	48	2,873	47	343	48	554	38	639	45	260	30
Tennessee	[1]4,937	44	[1]3,210	37	[1]425	39	[1]422	49	[1]629	48	[1]251	32
Texas	5,444	35	3,344	32	506	28	554	39	752	29	289	22
Utah	3,969	51	2,620	51	295	50	346	51	481	51	227	39
Vermont	7,075	11	4,587	9	644	13	823	10	807	26	214	47
Virginia	[1]6,067	23	3,699	23	635	14	545	41	869	20	[1]320	14
Washington	[1]6,040	24	[2]3,552	28	774	4	607	29	824	25	283	23
West Virginia	6,323	17	3,921	17	379	46	610	27	1,037	10	375	6
Wisconsin	7,123	10	4,499	11	644	12	814	11	946	15	219	42
Wyoming	6,218	20	3,775	20	562	22	672	19	991	13	218	43

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

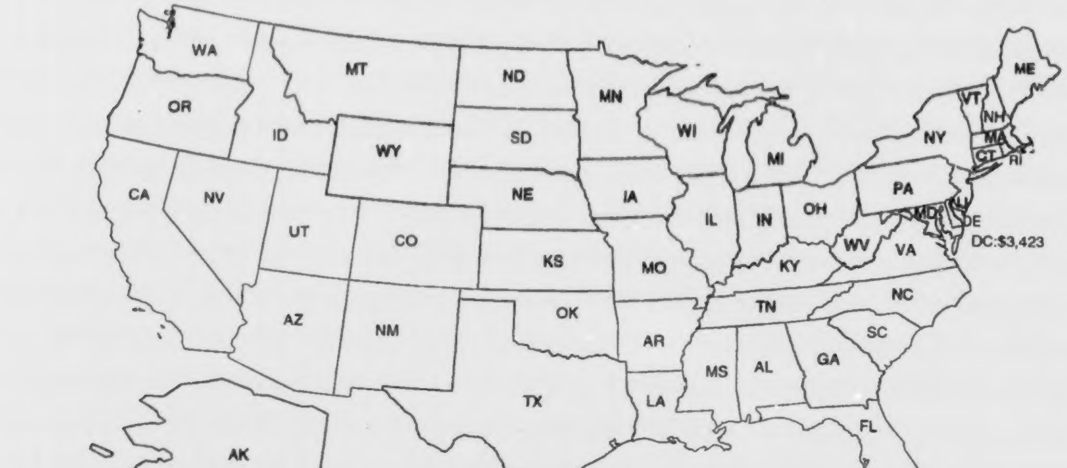
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-3.—Expenditures per pupil for instruction (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-4.—Expenditures per pupil for instruction (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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Table 4-4.—Current expenditures (in unadjusted dollars) per pupil across functions, by state characteristic: School year 1997–98

State characteristics	Current expenditures (per pupil)	Current expenditures (in unadjusted dollars) per pupil spent on:				
		Instruction	Student and instructional staff support services	Administration	Operations	Food and enterprise operations
United States	**$6,189**	**$3,827**	**$567**	**$669**	**$855**	**$271**
Region						
Northeast	8,319	5,425	657	786	1,183	269
Midwest	6,321	3,832	603	751	889	245
South	5,475	3,347	516	549	752	311
West	5,558	3,359	544	687	732	236
Percentage of students living in urban area						
Less than 20 percent	6,734	4,183	625	682	948	296
20–less than 30 percent	6,211	3,834	568	657	869	282
30–less than 40 percent	5,872	3,582	566	691	778	254
40 percent or more	6,372	4,018	534	641	909	269
Percentage of minority students						
Less than 10 percent	5,640	3,595	458	571	738	278
10–less than 30 percent	6,394	3,943	584	718	891	259
30–less than 50 percent	6,483	4,035	581	659	917	290
50 percent or more	5,513	3,383	541	630	722	256
Percentage of LEP students[1]						
Less than 1 percent	5,821	3,603	524	623	783	288
1– less than 5 percent	6,596	4,041	631	722	934	269
5 percent or more	6,117	3,814	550	661	837	255
Percentage of school aged students living in poverty						
Less than 10 percent	7,179	4,399	706	738	1,076	260
10–less than 15 percent	6,444	3,942	580	739	916	267
15–less than 20 percent	6,367	3,963	599	685	846	275
20 percent or more	5,884	3,647	531	628	807	272
Per capita gross state product[2]						
Less than $25,000	5,158	3,160	455	527	710	307
$25,000–less than $30,000	5,866	3,588	558	657	796	268
$30,000 or more	7,522	4,782	636	766	1,076	263
Median housing value						
Less than $50,000	5,150	3,156	444	535	702	313
$50,000–less than $65,000	5,798	3,529	541	651	800	277
$65,000–less than $100,000	5,919	3,612	563	643	832	269
$100,000 or more	7,186	4,572	630	750	977	257
Median household income						
Less than $30,000	5,185	3,140	485	521	730	309
$30,000–less than $35,000	6,352	3,999	532	670	875	276
$35,000–less than $40,000	6,109	3,744	606	695	827	238
$40,000 or more	7,774	4,778	731	864	1,109	293

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table 4-5.—Current expenditures (in cost adjusted dollars) per pupil across function, by state: School year 1997–98

State	Current expenditures		Current expenditures (in cost adjusted dollars) per pupil spent on:									
			Instruction		Student and instructional staff support services		Administration		Operations		Food and enterprise operations	
	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank
United States	**$6,189**		**$3,827**		**$567**		**$669**		**$855**		**$271**	
Alabama	[1]5,430	43	[1]3,318	43	[1]430	43	[1]595	37	[1]705	45	[1]382	5
Alaska	6,528	20	[2]3,718	25	[2]711	8	766	12	1,110	5	222	41
Arizona	4,632	50	[2]2,678	51	[2]356	49	[2]608	32	[2]709	44	282	25
Arkansas	5,405	45	3,427	37	450	40	406	50	742	39	379	6
California	[1]5,058	48	[1]3,093	47	[1]501	29	[1]629	29	[1]632	50	[1]203	49
Colorado	5,737	38	3,317	44	458	39	1,013	1	740	40	208	46
Connecticut	[1]7,736	4	4,921	3	658	12	731	15	1,053	9	[1]373	8
Delaware	7,253	6	4,490	8	434	42	857	7	1,119	4	354	11
District of Columbia	[1]7,815	3	[2]3,423	38	1,685	1	[2]979	2	1,441	1	287	24
Florida	5,802	36	3,416	40	622	17	599	36	878	23	287	23
Georgia	6,066	26	3,773	23	626	15	608	31	711	43	347	13
Hawaii	5,876	30	3,761	24	498	30	604	34	634	49	379	7
Idaho	5,131	47	3,192	46	448	41	533	46	734	41	225	40
Illinois	6,048	27	3,670	28	599	20	665	23	905	20	209	45
Indiana	6,757	16	4,224	14	492	34	648	27	1,094	7	299	22
Iowa	6,801	14	4,169	15	755	3	758	13	789	32	329	18
Kansas	6,406	22	3,691	27	625	16	816	11	951	16	323	19
Kentucky	5,831	33	3,566	32	497	31	605	33	825	25	338	15
Louisiana	[1]5,804	35	3,478	36	473	37	557	45	812	28	[1]483	2
Maine	6,872	13	4,624	7	406	46	639	28	958	14	245	34
Maryland	6,890	12	4,316	12	584	21	658	25	1,000	12	332	16
Massachusetts	6,637	19	4,405	10	538	24	564	43	913	19	217	43
Michigan	6,939	11	4,072	18	746	5	895	4	1,021	11	205	48
Minnesota	6,511	21	4,088	17	548	23	690	19	916	18	269	28
Mississippi	4,918	49	3,016	49	387	48	508	47	656	48	352	12
Missouri	5,864	32	3,597	30	502	28	625	30	888	22	253	33
Montana	6,297	23	3,937	20	516	26	671	22	916	17	258	31
Nebraska	6,725	17	[2]4,228	13	503	27	705	18	786	33	[2]502	1
Nevada	5,556	41	3,342	42	409	45	854	8	774	35	177	51
New Hampshire	5,874	31	[2]3,834	21	[2]488	36	[2]587	40	[2]759	36	[2]206	47
New Jersey	8,371	1	5,064	2	904	2	859	6	1,290	2	253	32
New Mexico	5,367	46	3,082	48	724	6	495	48	823	26	263	29
New York	7,889	2	5,363	1	495	33	709	16	1,104	6	218	42
North Carolina	5,732	39	3,593	31	497	32	601	35	680	47	361	10
North Dakota	5,927	28	3,630	29	334	50	683	20	800	29	480	3
Ohio	6,273	24	3,700	26	662	11	920	3	757	37	235	37
Oklahoma	5,579	40	3,308	45	491	35	659	24	781	34	341	14
Oregon	6,645	18	3,964	19	619	18	880	5	952	15	230	38
Pennsylvania	7,033	10	4,482	9	558	22	708	17	1,024	10	261	30
Rhode Island	7,188	7	4,824	4	699	9	594	38	874	24	196	50
South Carolina	[1]5,878	29	[1]3,499	35	[1]716	7	[1]585	41	[1]714	42	[1]364	9
South Dakota	5,467	42	3,364	41	402	47	649	26	748	38	304	21
Tennessee	[1]5,408	44	[1]3,516	34	[1]465	38	[1]462	49	[1]689	46	[1]275	26
Texas	5,773	37	3,546	33	537	25	587	39	798	30	306	20
Utah	4,156	51	2,743	50	308	51	362	51	504	51	238	35

Table 4-5.—Current expenditures (in cost adjusted dollars) per pupil across function, by state: School year 1997–98—Continued

			Current expenditures (in cost adjusted dollars) per pupil spent on:									
	Current expenditures		Instruction		Student and instructional staff support services		Administration		Operations		Food and enterprise operations	
State	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank
United States	**$6,189**		**$3,827**		**$567**		**$669**		**$855**		**$271**	
Vermont	7,153	8	4,638	6	651	14	832	10	816	27	216	44
Virginia	[1]6,261	25	3,817	22	655	13	562	44	897	21	[1]330	17
Washington	[1]5,818	34	[2]3,422	39	746	4	584	42	794	31	272	27
West Virginia	7,057	9	4,376	11	423	44	681	21	1,158	3	419	4
Wisconsin	7,451	5	4,706	5	674	10	852	9	990	13	229	39
Wyoming	6,789	15	4,122	16	614	19	734	14	1,082	8	238	36

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998)

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

Instructional Expenditures for Salaries and Other Objects of Expenditure

Salaries comprised nearly 73 percent of expenditures for instruction in 1997–98. However, the share of expenditures ranged from highs of 84.0 percent in the District of Columbia and 82.4 percent in Arizona to 65.7 percent in Florida and 65.8 percent in Maine (See table 4-7). Salaries comprised over 75 percent of instructional expenditures in nine states and the District of Columbia, between 70 and 75 percent in 31 states, and below 70 percent in 10 states (See figure 4-5). Regional differences on this measure were very narrow: the range was from a high of 73.4 percent in the south to a low of 71.5 percent in the west (See table 4-8).

Expenditures for employee benefits comprised another 18.5 percent of instructional expenditures nationally. However, the share of instructional expenditures spent on employee benefits ranged from a high of 27.0 percent in West Virginia to lows of 7.6 percent in the District of Columbia and 10.3 percent in Texas. Employee benefits represented less than 15 percent of instructional expenditures in seven states and the District of Columbia, between 15 and 20 percent in 24 states, and 20 percent or greater of instructional expenditures in 19 states (See figure 4-6).

In combination, expenditures for salaries and employee benefits comprised over 91 percent of instructional expenditures in 1997–98. Salaries and employee benefits comprised between 85 and 89 percent of instructional expenditures in 16 states and over 90 percent of instructional expenditures in 34 states and the District of Columbia. Regional differences on this measure were also very narrow: the range was from a high of 92.0 percent in the midwest to a low of 90.6 percent in the west.

Expenditures for purchased services comprised 2.8 percent of instructional expenditures nationally, with a range from a high of 7.8 percent in Massachusetts to lows of 0.6 percent in the District of Columbia and 0.9 percent in New Jersey. Expenditures for supplies represented another 4.6 percent of instructional expenditures, with a range here from a high of 11.0 percent in Tennessee to a low of 1.9 percent in Arizona. The remaining 1.4 percent of instructional expenditures fell into the "other" category.

Table 4-6.—Current expenditures (in cost adjusted dollars) per pupil across functions, by state characteristic: School year 1997–98

		Current expenditures (in cost adjusted dollars) per pupil spent on:				
State characteristics	Current expenditures (per pupil, cost adusted)	Instruction	Student and instructional staff support services	Administration	Operations	Food and enterprise operations
United States	**$6,189**	**$3,827**	**$567**	**$669**	**$855**	**$271**
Region						
Northeast	7,514	4,900	592	711	1,068	243
Midwest	6,491	3,938	617	770	912	254
South	5,859	3,583	551	587	803	335
West	5,270	3,184	514	651	696	225
Percentage of students living in urban area						
Less than 20 percent	6,682	4,154	615	677	936	300
20–less than 30 percent	6,317	3,892	580	671	883	292
30–less than 40 percent	5,777	3,526	555	677	766	253
40 percent or more	6,290	3,949	535	636	898	271
Percentage of minority students						
Less than 10 percent	6,053	3,852	493	615	793	301
10–less than 30 percent	6,451	3,975	588	726	899	264
30–less than 50 percent	6,400	3,973	577	653	901	295
50 percent or more	5,353	3,266	524	606	704	253
Percentage of LEP students[1]						
Less than 1 percent	6,144	3,802	554	655	826	308
1–less than 5 percent	6,482	3,967	619	713	915	267
5 percent or more	5,853	3,641	529	631	803	248
Percentage of school aged students living in poverty						
Less than 10 percent	6,670	4,096	648	684	996	246
10–less than 15 percent	6,626	4,054	595	759	942	276
15–less than 20 percent	6,367	3,958	601	688	844	277
20 percent or more	5,819	3,599	526	619	799	276
Per capita gross state product[2]						
Less than $25,000	5,718	3,501	504	584	787	342
$25,000–less than $30,000	5,931	3,628	563	662	805	273
$30,000 or more	6,964	4,419	590	714	995	246
Median housing value						
Less than $50,000	5,828	3,572	502	605	794	355
$50,000–less than $65,000	6,139	3,739	571	686	847	296
$65,000–less than $100,000	6,011	3,669	571	652	843	275
$100,000 or more	6,424	4,086	563	671	873	231
Median household income						
Less than $30,000	5,682	3,443	529	571	799	340
$30,000–less than $35,000	6,405	4,021	541	678	881	283
$35,000–less than $40,000	5,824	3,566	578	662	790	227
$40,000 or more	7,282	4,478	680	815	1,033	275

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94; and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table 4-7.—Instruction expenditures (in unadjusted dollars) across objects, by state: School year 1997–98

State	Instruction expenditures (in thousands)	Instructional staff				Purchased services		Supplies		Tuition and other[1]	
		Salaries		Benefits							
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$176,522,907**	**72.7**		**18.5**		**2.8**		**4.6**		**1.4**	
Alabama	[2]2,219,708	[2]72.9	23	[2]18.2	27	[2]1.6	42	[2]6.9	5	[2]0.3	38
Alaska	[3]622,396	[3]70.5	37	[3]17.9	32	[3]3.6	7	4.7	26	[3]3.3	9
Arizona	[3]2,163,076	82.4	2	12.8	49	[3]1.0	48	1.9	51	1.9	16
Arkansas	1,362,690	75.0	10	17.5	37	2.0	33	4.9	22	0.7	31
California	[2]20,033,782	[2]70.7	35	[2]19.3	22	[2]3.1	11	[2]4.8	23	[2]2.1	14
Colorado	2,247,424	75.0	9	14.0	47	2.6	20	6.3	10	2.1	12
Connecticut	3,031,206	72.4	26	17.1	39	2.4	22	2.8	49	5.4	2
Delaware	514,269	67.4	46	22.7	8	2.3	23	5.5	16	2.2	11
District of Columbia	[2]283,484	[2]84.0	1	7.6	51	0.6	51	5.6	14	[3]2.2	10
Florida	7,500,075	65.7	51	21.6	12	7.4	2	4.3	33	1.0	23
Georgia	4,833,424	74.0	17	20.1	17	1.1	47	4.7	27	0.1	46
Hawaii	712,023	68.7	42	22.8	7	2.9	16	5.3	18	0.3	40
Idaho	717,677	71.3	33	20.4	15	2.3	26	6.0	12	0.1	48
Illinois	7,568,726	75.3	7	15.5	42	3.0	12	4.3	32	1.9	17
Indiana	3,897,221	70.6	36	24.5	2	1.2	46	3.5	40	0.2	43
Iowa	1,842,537	71.7	30	17.4	38	3.0	13	6.4	8	1.5	19
Kansas	1,546,598	78.4	4	14.1	46	1.9	35	5.0	19	0.5	34
Kentucky	2,133,659	75.4	6	18.0	29	1.9	36	4.2	34	0.4	36
Louisiana	2,415,114	73.1	21	19.8	21	1.4	44	5.5	15	0.2	42
Maine	964,342	65.8	50	22.3	9	3.4	9	3.3	44	5.2	5
Maryland	3,661,049	67.1	49	23.6	5	2.2	29	3.0	47	4.1	6
Massachusetts	4,899,352	67.4	47	17.9	31	7.8	1	3.1	45	3.8	7
Michigan	7,044,614	70.3	39	22.9	6	2.1	31	4.2	35	0.6	32
Minnesota	3,423,447	74.7	11	18.1	28	2.8	17	3.7	39	0.7	29
Mississippi	1,327,436	73.6	19	17.6	34	1.8	38	6.4	6	0.5	33
Missouri	[3]3,108,316	75.6	5	13.8	48	[3]2.3	25	8.0	2	[3]0.3	39
Montana	580,901	71.3	32	18.9	24	2.9	15	6.4	9	0.4	37
Nebraska	[3]1,096,437	[3]74.2	15	[3]17.6	35	2.2	28	3.9	37	2.1	15
Nevada	944,837	74.0	16	20.5	13	0.9	49	4.4	31	0.1	44
New Hampshire	[3]810,161	72.1	28	[3]14.9	44	2.8	19	3.4	41	6.9	1
New Jersey	7,293,294	74.6	12	15.1	43	0.9	50	4.0	36	5.4	3
New Mexico	949,678	73.6	20	18.3	26	1.7	39	6.4	7	0.0	50
New York	17,220,209	74.6	13	20.0	19	2.6	21	2.8	48	0.0	51
North Carolina	4,072,780	75.2	8	17.5	36	1.8	37	5.4	17	0.1	47
North Dakota	367,111	72.3	27	19.2	23	2.9	14	4.8	24	0.7	28
Ohio	6,752,805	73.0	22	18.9	25	2.1	30	4.5	29	1.5	20
Oklahoma	1,860,769	72.0	29	17.6	33	1.9	34	7.8	3	0.7	30
Oregon	2,072,977	67.2	48	22.2	10	4.1	4	5.7	13	0.8	26
Pennsylvania	8,338,422	71.7	31	20.2	16	3.4	8	3.3	42	1.4	21
Rhode Island	815,847	70.3	38	21.7	11	2.3	24	2.4	50	3.3	8
South Carolina	[2]2,087,547	[2]74.4	14	[2]17.9	30	[2]1.6	43	[2]4.9	21	[2]1.2	22
South Dakota	409,201	72.5	25	16.0	41	3.3	10	6.1	11	2.1	13
Tennessee	[2]2,867,088	[2]72.7	24	[2]14.4	45	[2]1.64	41	[2]11.0	1	[2]0.2	41
Texas	13,013,001	78.8	3	10.3	50	2.8	18	7.2	4	1.0	24
Utah	1,265,282	68.4	45	23.9	3	2.2	27	4.8	25	0.7	27

Table 4-7.—Instruction expenditures (in unadjusted dollars) across objects, by state: School year 1997-98—Continued

		Instructional staff				Purchased services		Supplies		Tuition and other[1]	
		Salaries		Benefits							
State	Instruction expenditures (in thousands)	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$176,522,907**	**72.7**		**18.5**		**2.8**		**4.6**		**1.4**	
Vermont	486,174	70.1	41	16.8	40	4.5	3	3.3	43	5.3	4
Virginia	4,108,526	74.0	18	19.8	20	1.6	40	4.4	30	0.1	45
Washington	[3]3,520,728	70.3	40	20.4	14	3.9	5	4.6	28	[3]0.8	25
West Virginia	1,181,952	68.6	44	27.0	1	1.3	45	3.1	46	0.0	49
Wisconsin	3,966,885	68.7	43	23.9	4	2.0	32	3.8	38	1.6	18
Wyoming	366,647	71.0	34	20.0	18	3.6	6	4.9	20	0.5	35

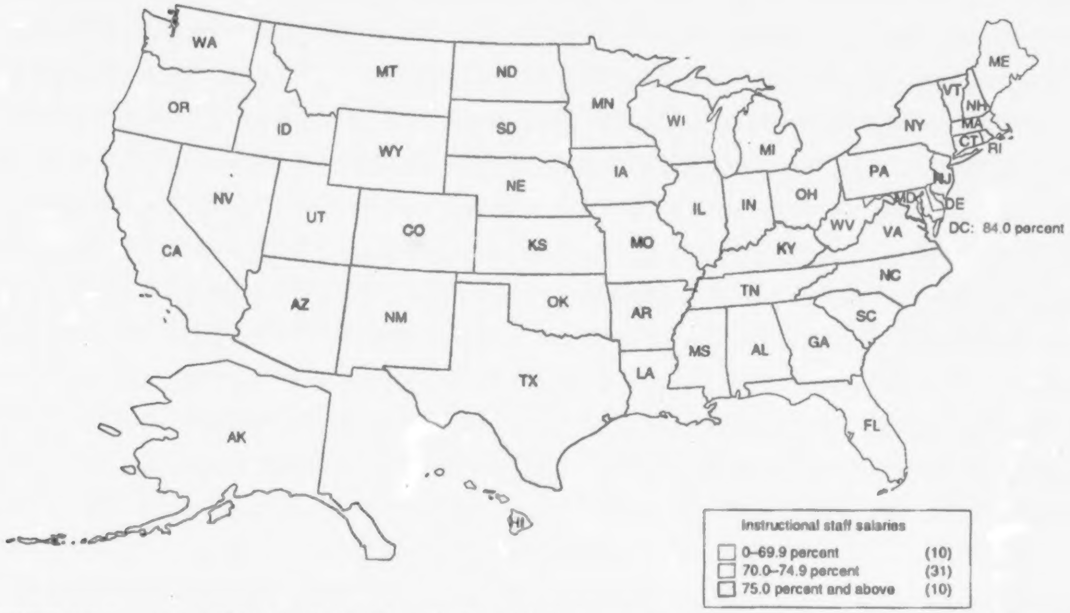
[1] Includes out-of-state tuition and miscellaneous and unassigned instruction expenditures.

[2] Data imputed based on current year (School year 1997-98) data.

[3] Data disaggregated from reported total.

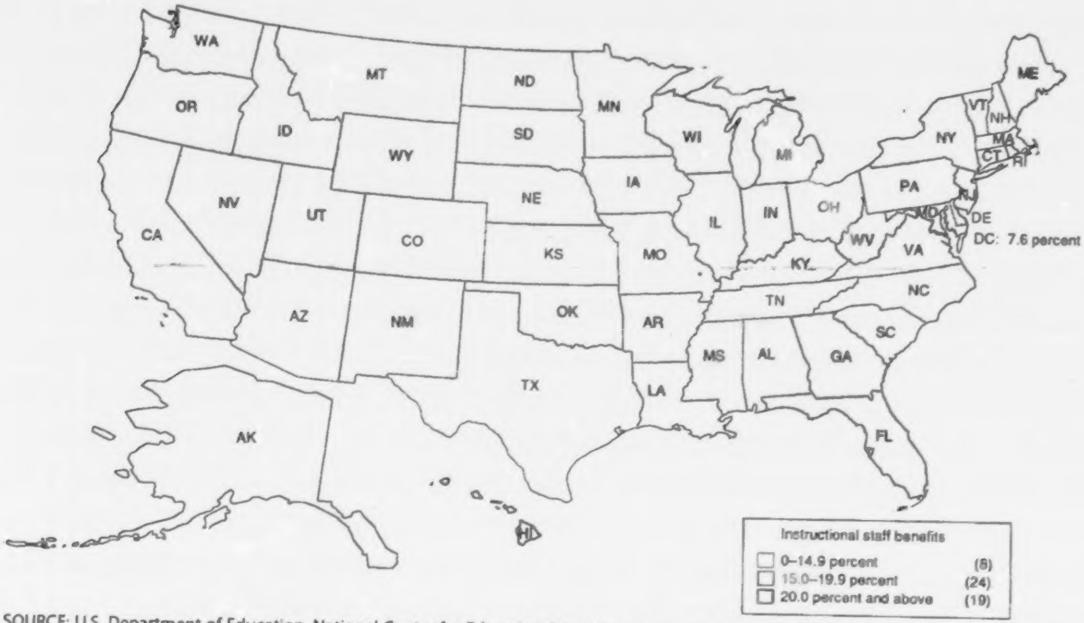
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-5.—Instructional staff salaries as a percentage of expenditures for instruction, by state: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-6.—Instructional staff benefits as a percentage of expenditures for instruction, by state: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Student and Instructional Staff Support Services

Expenditures for Student and Instructional Staff Support Services as a Share of Current Expenditures

Expenditures for student and instructional staff support services totaled $26.2 billion in 1997–98—just over 9 percent of current expenditures. Here, again, there was substantial variation across the states. Excluding the District of Columbia, the range was from a high of 13.4 percent in New Mexico to a low of 5.6 percent in North Dakota (See table 4-1).

Expenditures for student and instructional staff support services were 10 percent or higher in 11 states and the District of Columbia, between 8 and 10 percent in 25 states, and below 8 percent in 14 states (See figure 4-7). The share of current expenditures spent on student and instructional staff support services was highest in the west (9.8 percent) and lowest in the northeast (7.9 percent) (See table 4-2). Shares in the midwest and south were only slightly below that of the west, 9.5 and 9.4 percent, respectively.

The share of current expenditures spent on support services showed no relationship with any of the measures of state wealth. However, there was a positive relationship with percent minority enrollment and the percent of children in poverty.[26] States with higher proportions of minority and poor students tended to spend a larger proportion of current expenditures on student and staff support services than states with relatively few minority and poor children.

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[26] The correlation between the share of current expenditures spent on student and instructional staff support services and percent minority was +0.53, with a significance level of 0.001. The correlation with percent children in poverty was +0.31, with a 0.05 level of significance.

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Table 4-8.—Instruction expenditures (in unadjusted dollars) across objects, by state characteristic: School year 1997–98

	Instruction	Percentage of instruction expenditures (in unadjusted dollars) spent on:				
	expenditures[1]	Instructional staff		Purchased		Tuition and
State characteristics	(in thousands)	Salaries	Benefits	services	Supplies	other
United States	**$176,522,907**	**72.7**	**18.5**	**2.8**	**4.6**	**1.4**
Region						
Northeast	43,859,007	72.7	18.7	3.1	3.2	2.3
Midwest	41,023,898	72.8	19.2	2.3	4.6	1.1
South	55,442,572	73.4	17.4	2.7	5.7	0.8
West	36,197,430	71.5	19.1	2.9	4.9	1.6
Percentage of students living in urban area						
Less than 20 percent	25,279,857	72.4	18.9	1.8	4.1	2.8
20–less than 30 percent	48,777,186	71.9	19.1	3.0	4.7	1.4
30–less than 40 percent	61,341,182	72.1	18.9	2.5	5.0	1.5
40 percent or more	41,124,682	74.8	16.8	3.4	4.5	0.6
Percentage of minority students						
Less than 10 percent	6,917,560	69.7	20.7	2.7	4.4	2.5
10–less than 30 percent	64,200,145	71.8	19.4	2.9	4.6	1.4
30–less than 50 percent	69,085,799	73.2	18.8	2.6	4.1	1.3
50 percent or more	36,319,403	73.9	16.0	2.9	5.8	1.5
Percentage of LEP students[2]						
Less than 1 percent	43,193,458	72.7	19.0	2.1	5.2	1.0
1– less than 5 percent	63,763,617	72.0	18.9	2.7	4.3	2.1
5 percent or more	64,258,408	73.3	17.7	3.3	4.6	1.1
Percentage of school aged students living in poverty						
Less than 10 percent	13,099,449	73.9	15.7	1.6	5.0	3.7
10–less than 15 percent	34,833,336	71.4	21.1	2.1	4.1	1.3
15–less than 20 percent	43,330,095	71.5	19.0	3.2	4.6	1.6
20 percent or more	85,260,027	73.6	17.6	3.0	4.8	1.0
Per capita gross state product[2]						
Less than $25,000	16,239,644	72.6	19.0	2.0	5.4	0.9
$25,000–less than $30,000	107,047,422	72.2	18.7	2.8	5.0	1.3
$30,000 or more	52,952,357	73.7	17.9	2.8	3.7	1.9
Median housing value						
Less than $50,000	7,984,585	72.2	18.9	2.1	6.0	0.8
$50,000–less than $65,000	54,181,330	74.0	17.4	2.1	5.7	0.8
$65,000–less than $100,000	55,596,585	72.3	19.0	3.2	4.3	1.1
$100,000 or more	58,760,407	72.0	19.0	2.9	3.7	2.4
Median household income						
Less than $30,000	27,262,929	71.1	19.1	3.3	5.8	0.6
$30,000–less than $35,000	69,374,882	74.8	17.5	2.4	4.5	0.8
$35,000–less than $40,000	58,350,818	71.3	19.3	3.2	4.5	1.7
$40,000 or more	21,534,277	71.7	18.6	1.9	3.9	3.9

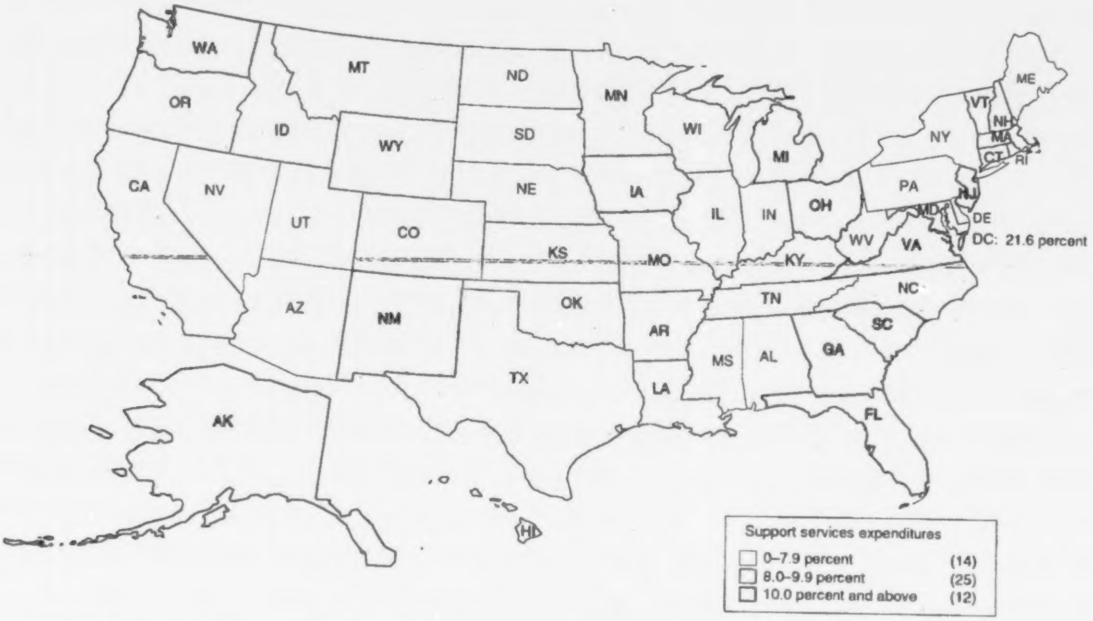
[1] Includes out-of-state tuition and miscellaneous and unassigned instruction expenditures.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[3] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Figure 4-7.—Expenditures for student and instructional staff support services as a percentage of current expenditures, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Expenditures Per Pupil for Student and Instructional Staff Support Services

Expenditures per pupil expenditures for student and instructional staff support services were $567 in 1997–98 (See table 4-3). Excluding the District of Columbia, where expenditures were $1,809 per pupil, the range in the states was from a high of $1,042 in New Jersey to a low of $285 in North Dakota. Expenditures per student were thus nearly 3.7 times as high in New Jersey as in North Dakota.

Per pupil expenditures for support service exceeded $650 in 9 states and the District of Columbia, were between $450 and $650 in 24 states, and fell below $450 in 17 states (See figure 4-8). Expenditures were highest in the northeast ($657), lowest in the south ($516), and between these extremes in the midwest ($603) and the west ($544) (See table 4-4).

When expenditures were adjusted to reflect cost-of-education differences across the states, New Jersey remained the highest expenditure state after the District of Columbia, with expenditures of $904 per pupil. However, Utah replaced North Dakota as the lowest expenditure state, with expenditures of $308 per pupil (See table 4-5). Cost adjustments compressed the cost differences between the highest and lowest expenditure states. Before cost adjustments, the ratio between these states (excluding the District of Columbia) was 3.7 to 1; after cost adjustments, the ratio was reduced to 2.9 to 1.

The use of cost adjustments brought a number of states with relatively low instructional expenditures per pupil into the middle range (between $450 and $650), but it also increased the number of states in the highest expenditure group. Before cost adjustments, 17 states spent below $450 per pupil on student and staff support services; after adjustments, the number was reduced to 11. At the other end of the distribution, the number

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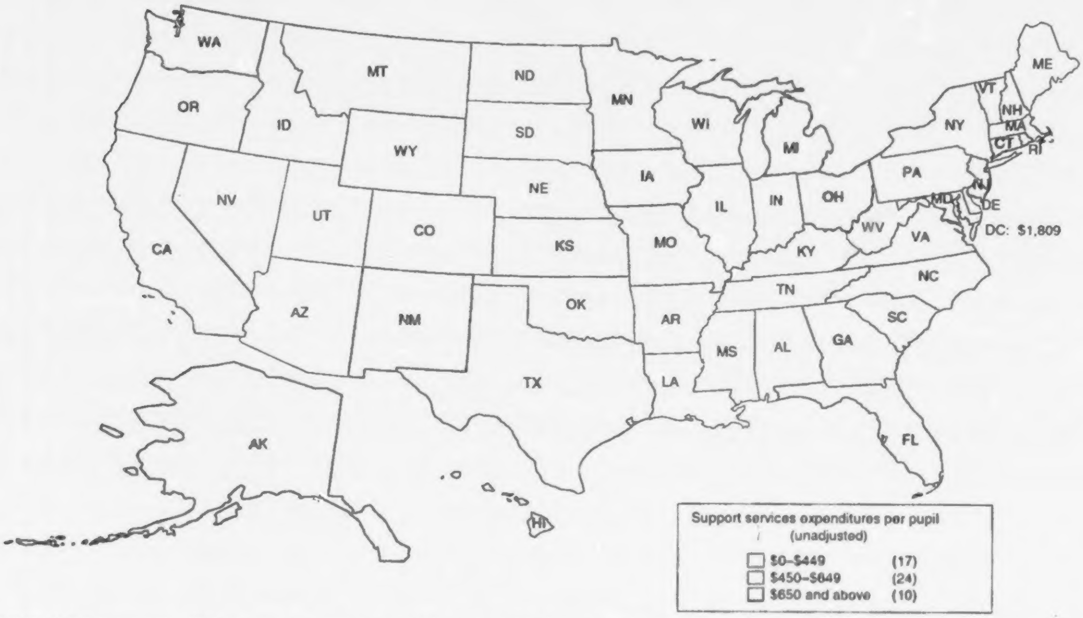
Figure 4-8.—Expenditures per pupil for student and instructional staff support services (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

of states spending over $650 per pupil on support services increased from 9 plus the District of Columbia, before cost adjustments, to 13 plus the District of Columbia, after cost adjustments (See figure 4-9).

Cost adjustments also affected the regional rankings of expenditures per pupil for support services (See table 4-6). The midwest replaced the northeast as the highest expenditure region, with expenditures of $617 per pupil, and the west replaced the south as the lowest expenditure region, with expenditures of $514 per pupil. The range in expenditures between the highest and lowest expenditure regions also decreased slightly—from $141 per pupil before cost adjustments to $103 per pupil after cost adjustments.

Unadjusted expenditures per pupil for student and staff support services had a positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—as well as the percent minority enrollment in a state.[27] The higher a state's wealth and income and minority enrollment, the higher its expenditures for student and staff support services. After cost adjustments, the relationship between expenditures per student for support services and the three measures of state wealth were eliminated, but the relationship with percent minority enrollment remained significant.[28]

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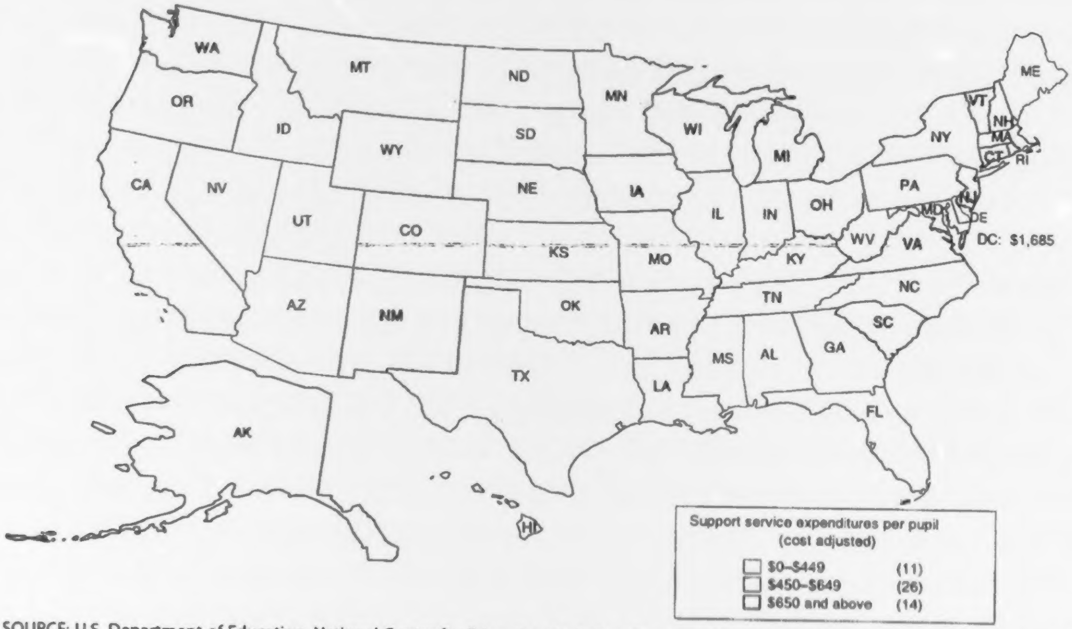
[27] The correlations between expenditures per pupil for student and staff support services and GSP per capita, median household income, and median housing value were +0.44, +0.31, and +0.35, respectively. The first relationship was significant at the 0.01 level, the second two at the 0.05 level. The correlation with percent minority enrollment was +0.44, with a 0.01 level of significance.

[28] The correlation with percent minority enrollment was +0.43, with a 0.01 level of significance.

Figure 4-9.—Expenditures per pupil for student and instructional staff support services (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

Administration

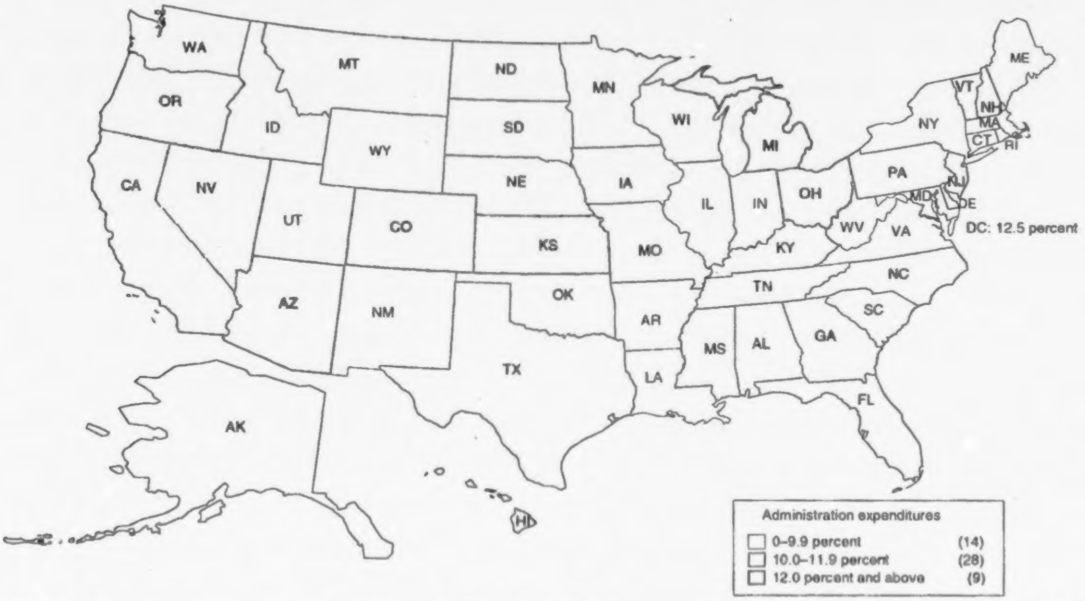
Expenditures for Administration as a Share of Current Expenditures

Expenditures for school and district administration totaled $30.8 billion in 1997–98—just under 11 percent of current expenditures (See table 4-1). However, the share of expenditures spent on administration ranged from a high of 17.7 percent in Colorado to a low of 7.5 percent in Arkansas. In 8 states and the District of Columbia, expenditures for administration exceeded 12 percent, in another 28 states, expenditures were between 10 and 12 percent, and in 14 states, expenditures were less than 10 percent of current expenditures (See figure 4-10). The share of expenditures spent on school and district administration was highest in the west (12.4 percent) and lowest in the northeast (9.4 percent). The south and the midwest fell between these two regions, with expenditures for administration comprising 10.0 and 11.9 percent of current expenditures, respectively (See table 4-2).

Expenditures Per Pupil for Administration

Expenditures for administration totaled $669 per pupil in the United States in 1997–98 (See table 4-3). Excluding the District of Columbia, where expenditures were $1,052 per pupil, the range in the states was from a high of $999 in Colorado to a low of $346 in Utah. Expenditures per pupil were thus nearly 2.9 times as high in Colorado as in Utah.

Figure 4-10.—Expenditures for administration as a percentage of current expenditures, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

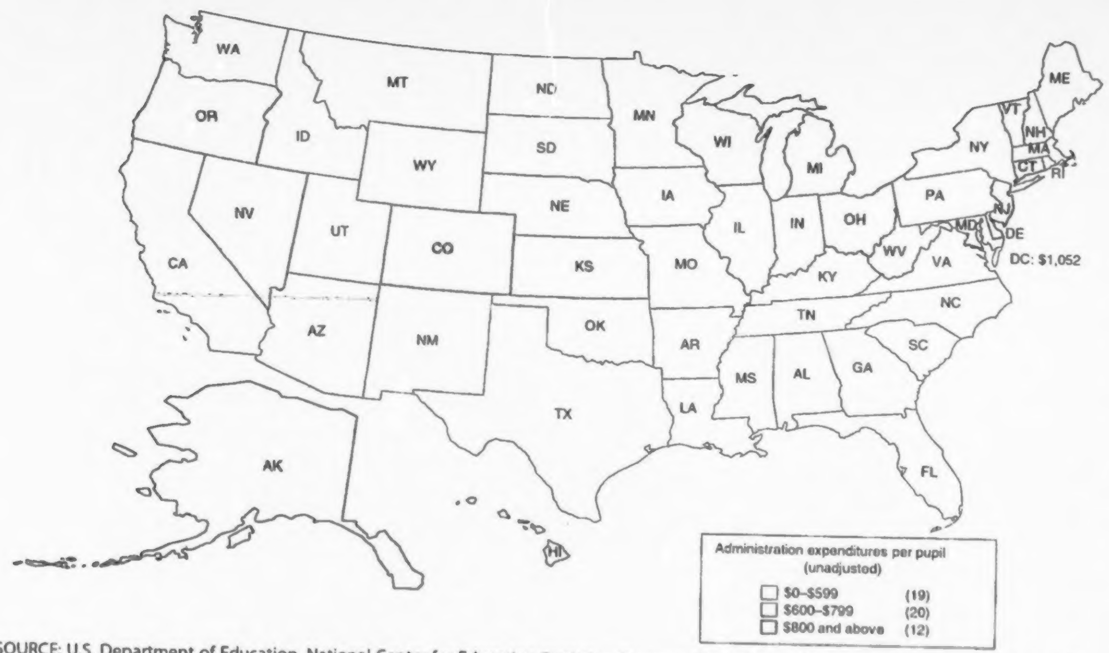
Expenditures per pupil for administration exceeded $800 in 11 states and the District of Columbia, were between $600 and $800 in 20 states, and fell below $600 in 19 states (See figure 4-11). Expenditures were highest in the northeast ($786) lowest in the south ($549), and between these two regions in the west ($687) and the midwest ($751). In unadjusted dollars, expenditures per pupil were about 1.4 times as high in the northeast as in the south.

After cost adjustments to expenditures, Colorado remained the highest expenditure state, with $1,013 per pupil on administration, and Utah remained the lowest expenditure state, with $362 per pupil (See table 4-5). In addition, cost adjustments had only a small effect on expenditure differences between the states. Before cost adjustments, the ratio between the highest and lowest expenditure state was 2.9 to 1; after cost adjustments, it was about 2.8 to 1.

The use of cost adjustments also resulted in a slight compression of the distribution of administrative expenditures across states. Before cost adjustments, 19 states spent below $600 per pupil on administration; after cost adjustments the number was reduced to 16. At the other end of the distribution, the number of states spending above $800 per pupil on administration decreased from 11 to 10, plus the District of Columbia (See figure 4-12).

Cost adjustments also had some effect on regional rankings. Although the south remained the region with the lowest expenditures per pupil for administration ($587), the midwest replaced the northeast as the highest expenditure region, with expenditures per pupil of $770 (See table 4-6). The ratio of expenditures per pupil

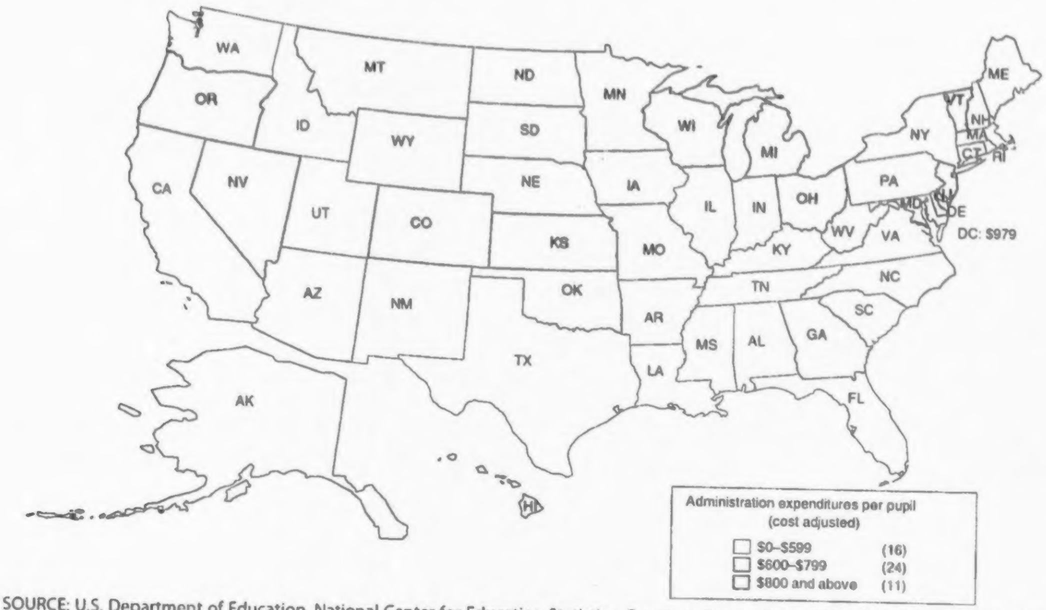
Figure 4-11.—Expenditures per pupil for administration (in unadjusted dollars), by state: School year 1997–98



DC: $1,052

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-12.—Expenditures per pupil for administration (in cost adjusted dollars), by state: School year 1997–98



DC: $979

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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between the highest and lowest expenditure region also decreased slightly—from 1.4 to 1 before cost adjustments to 1.3 to 1 after cost adjustments.

Unadjusted expenditures per pupil for administration had a positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—and a negative relationship with the percent of children in poverty.[29] After cost adjustments, expenditures per pupil for administration continued to be related to GSP per capita and median household income, but the strength of these relationships was reduced. In addition, the relationship with median housing value and the percent of children in poverty were no longer significant.[30]

School Operations (Transportation and Plant Maintenance)

Expenditures for School Operations as a Share of Current Expenditures

Expenditures for school operations (transportation and plant maintenance) totaled $39.4 billion in 1997–98—just under 14 percent of current expenditures. However, the share of current expenditures spent on school operations range from a high of 18.4 percent in the District of Columbia to a low of 10.8 percent in Hawaii (See table 4-1). In 11 states and the District of Columbia expenditures for school operations were 15 percent or higher, in one-half the states (25), expenditures were between 13 and 15 percent, and in 14 states, expenditures were less than 13 percent of current expenditures (See figure 4-13).

The share of expenditures spent on school operations was highest in the northeast (14.2 percent) and the midwest (14.1 percent) and lowest in the west (13.2 percent). Expenditures for school operations comprised 13.7 percent of current expenditures in the south (See table 4-2).

Expenditures Per Pupil for School Operations

Expenditures for school operations totaled $855 per pupil in the United States in 1997–98 (See table 4-3). However, expenditures ranged from a high of $1,548 in the District of Columbia to a low of $481 in Utah. In unadjusted dollars, expenditures per pupil were over 3.2 times as high in the District of Columbia as in Utah. Excluding the District of Columbia, expenditures per pupil for operations in New Jersey ($1,486), the second-highest expenditure state, were still over three times as high as in Utah.

Expenditures for school operations were $1,000 or above per pupil in 11 states and the District of Columbia, were between $700 and $1,000 in half the states (25), and fell below $700 per pupil in 14 states (See figure 4-14). Expenditures were highest in the northeast ($1,183), lowest in the west ($732), and between these two regions in the midwest ($889) and the south ($752). In unadjusted dollars, expenditures per pupil for school operations were about 1.6 times as high in the northeast as in the west (See table 4-4).

After cost adjustments to expenditures, the District of Columbia still had the highest expenditures per pupil on school operations ($1,441) and Utah the lowest ($504) (See table 4-5). However, the ratio of expenditures

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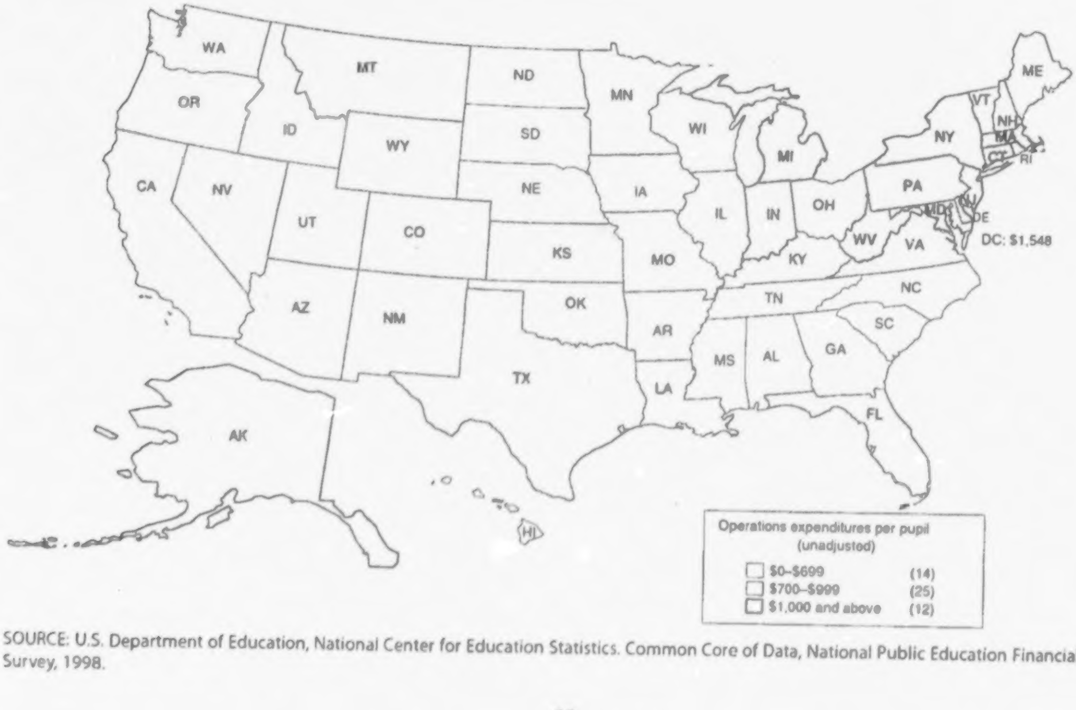
[29] The correlations between unadjusted expenditures per pupil on administration and GSP per capita, median household income, and median housing value were +0.57, +0.57, and +0.34, respectively. The first two correlations were significant at the 0.001 level, the third at the 0.05 level. The correlation with percent children in poverty was -0.29, with significance level of 0.05.

[30] The correlations between adjusted expenditures per pupil on administration and the two measures of state wealth—GSP per capita and median household income—were both +0.37, with a 0.01 level of significance.

Figure 4-13.—Expenditures for operations as a percentage of current expenditures, by state: School year 1997–98

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 4-14.—Expenditures per pupil for operations (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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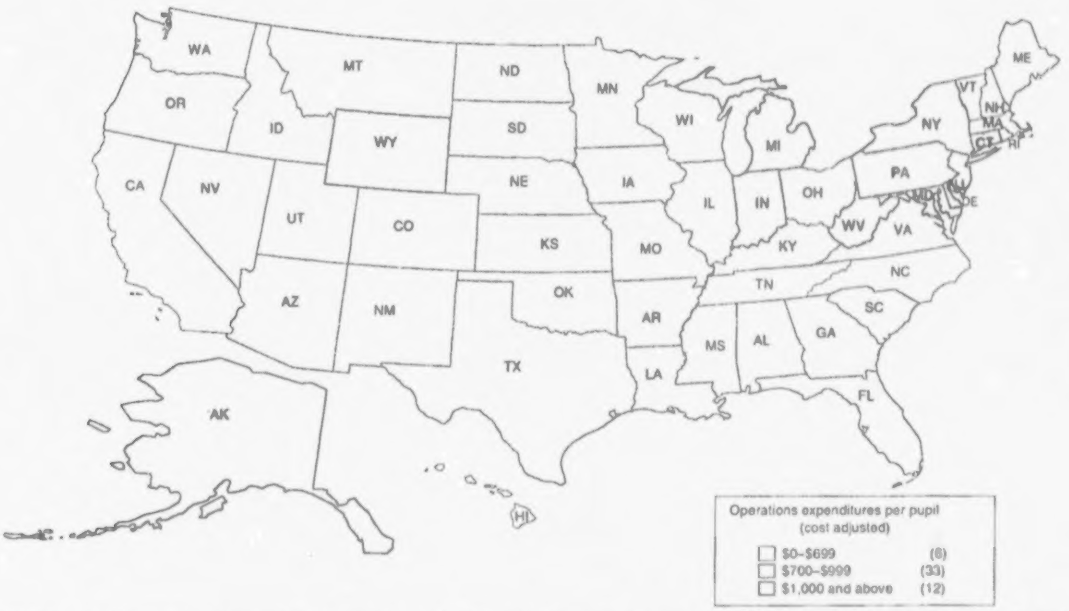
between the two states was reduced slightly—from 3.2 to 1, before cost adjustments, to just under 2.9 to 1, after cost adjustments.

The use of cost adjustment brought a number of states with relatively low expenditures per pupil on school operations into the middle range (between $700 and $1,000 per pupil. Before cost adjustments, 14 states spent below $700 per pupil on school operations; after adjustments, the number was reduced to 6. The number of states spending between $700 and $1,000, in contrast, increased from 25 to 33 (See figure 4-15).

Cost adjustments had relatively little effect on regional rankings on expenditures per pupil for school operations. The northeast remained the highest expenditure region, with expenditures per pupil of $1,068, and the west remained the lowest expenditure region, with expenditures per pupil of $696. However, the ratio of expenditures per pupil between the highest and lowest expenditure regions was reduced slightly—from 1.6 to 1 before cost adjustments to 1.5 to 1 after cost adjustments.

Unadjusted expenditures per pupil for school operations had a positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—but no relationship with states' student characteristics.[31] After cost adjustments, the relationships with median household income and median housing value were eliminated, but the relationship with GSP per capita remained significant.[32] Overall, there was some tendency for states with higher fiscal capacity to spend more per pupil on school operations.

Figure 4-15.—Expenditures per pupil for operations (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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[31] The correlations between unadjusted expenditures per pupil on school operations and GSP per capita, median household income, and median housing value were +0.58, +0.42, and +0.37, respectively. The level of significance was 0.001 for the first correlation and 0.01 for the last two correlations.

[32] The correlation between adjusted expenditures per pupil on school operations and GSP per capita was +0.41, with a 0.01 level of significance.

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Chapter 5: Capital and Facilities Expenditures

Capital Expenditures

Capital expenditures for elementary and secondary education in the United States were just under $44 billion in 1997–98 (See table 5-1). In current dollars, this was a 14.6 percent increase over expenditures of $38.3 billion in 1996-97.[33] Construction expenditures, totaling nearly $21.9 billion, were the largest share of capital expenditures and the second-largest share of facilities expenditures in the United States in 1997–98 (See table 5-7). Other components of capital expenditures in 1997–98 were land and building expenses (10.3 percent), equipment expenses (22.2 percent), and interest on debt (17.7 percent).

Construction Expenditures

Construction Expenditures as a Share of Capital Expenditures

Construction expenditures were the largest component of capital expenditures in the United States in 1997–98, totaling nearly $21.9 billion and nearly 50 percent of capital expenditures (See figure 5-1).

There was wide variation in construction expenditures across the states—from 68 percent of capital expenditures in California to just 4.6 percent in Nebraska. The share of capital expenditures used for construction expenditures was particularly high in California (68.0 percent), Maryland (66.2 percent), and the District of Columbia (65.8 percent) and especially low in Nebraska (4.6 percent), South Dakota (7.7 percent), and Massachusetts (8.4 percent) (See table 5-1).

In seven states and the District of Columbia, construction expenditures comprised more than 60 percent of capital expenditures. On the other hand, 14 states reported construction expenditures at less than 40 percent of capital expenditures. In almost three-fifths of the states (29), construction expenditures were between 40 and 60 percent of capital expenditures (See figure 5-2).

The share of capital expenditures spent on construction showed a fair amount of regional variation. The south reported the highest percentage of construction expenditures (56.1 percent) while the midwest reported the lowest (40.5 percent) (See table 5-2).

While the share of capital expenditures for construction did vary state to state and by region, there was no significant relationship between state wealth, as measured by GSP per capita, median housing value, and median household income, and construction expenditures. However, states with a higher percentage of minority students did tend to have a higher percentage of capital expenditure for construction.[34]

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[33] The figure of $38.3 billion is the sum of capital outlay ($31.4 billion) and interest on school debt ($6.9 billion), as reported in Table 165 of the 2000 edition of the *Digest of Education Statistics* (p. 185).

[34] The correlation between construction expenditures as a percentage of capital expenditures and percent of minority students was +0.35, significant at the 0.05 level.

Table 5-1.—Capital expenditures (in unadjusted dollars) across objects, by state: School year 1997-98

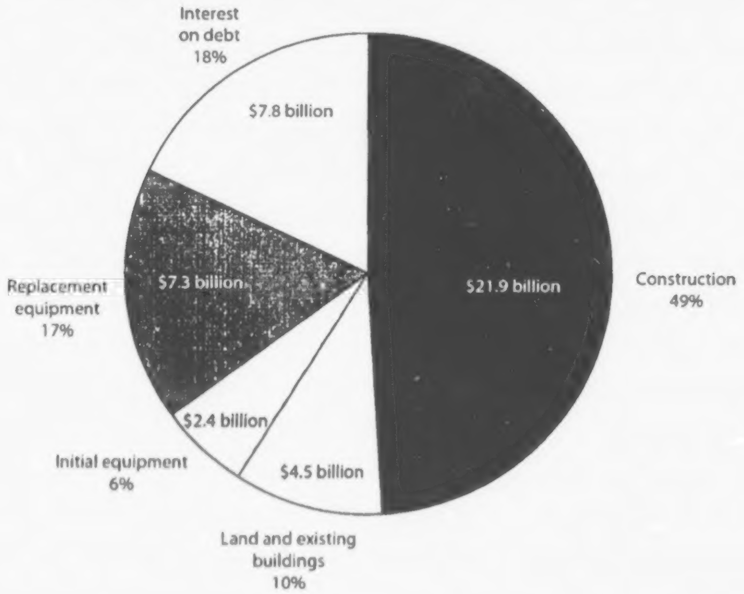
State	Capital expenditures (in thousands)	Construction		Land and existing buildings		Initial equipment		Replacement equipment		Interest on debt	
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$43,947,117**	**49.9**		**10.3**		**5.6**		**16.6**		**17.7**	
Alabama	516,980	62.5	4	3.6	35	0.9	45	22.9	18	10.1	46
Alaska	113,309	55.9	14	0.2	50	9.8	9	17.0	33	17.0	26
Arizona	[1]1,056,301	[1]37.4	39	[1]7.5	19	[1]3.9	27	25.3	15	25.9	8
Arkansas	[1]220,145	[1]43.7	35	[1]8.7	16	2.6	33	22.4	19	22.5	13
California	4,601,249	68.0	1	8.2	17	2.2	36	17.6	30	4.1	51
Colorado	791,849	54.9	17	3.1	38	6.8	18	14.2	37	21.0	16
Connecticut	[1]507,016	[1]51.7	23	[1]10.3	14	1.7	40	13.9	39	22.4	14
Delaware	75,434	50.8	26	1.5	46	11.4	8	20.0	24	16.2	29
District of Columbia	[2]66,511	[1]65.8	3	0.0	51	[1]6.9	17	17.4	31	[2]10.0	47
Florida	2,323,566	60.3	8	3.3	37	11.9	6	8.7	50	15.9	32
Georgia	1,188,642	59.7	10	4.4	31	3.9	26	18.0	28	13.9	36
Hawaii	158,088	50.8	25	5.2	26	1.1	43	20.3	23	22.6	12
Idaho	196,092	48.9	29	6.3	23	13.4	3	15.9	35	15.5	33
Illinois	2,376,273	25.2	42	[1]24.7	7	[1]12.9	4	20.7	21	16.5	28
Indiana	[1]1,283,238	[1]31.8	41	[1]6.4	21	11.8	7	10.4	46	39.5	3
Iowa	372,060	53.7	18	1.5	47	2.6	34	29.7	10	12.4	39
Kansas	285,528	23.6	43	4.6	29	0.5	49	41.5	2	29.8	6
Kentucky	227,602	14.8	46	[1]3.8	34	[1]2.0	37	48.9	1	30.6	4
Louisiana	409,283	18.1	45	25.4	6	1.1	42	31.1	9	24.2	11
Maine	114,018	44.1	34	2.7	40	1.9	38	21.5	20	29.8	5
Maryland	646,660	66.2	2	0.3	49	8.2	12	13.5	40	11.8	43
Massachusetts	[1]284,645	[1]8.4	49	[1]1.7	44	3.5	29	36.7	3	49.7	1
Michigan	2,202,719	48.1	30	12.7	11	6.9	16	13.3	41	19.0	20
Minnesota	1,099,978	52.6	22	3.8	33	5.7	22	17.0	34	20.9	17
Mississippi	374,399	49.7	28	14.7	10	0.5	50	24.4	17	10.8	45
Missouri	[1]703,586	[1]44.9	33	1.9	41	[1]4.7	23	27.4	13	21.1	15
Montana	96,220	53.6	20	4.5	30	0.9	46	28.6	11	12.3	40
Nebraska	224,934	4.6	51	41.6	3	9.1	10	31.5	8	13.2	37
Nevada	[1]450,806	59.4	11	1.8	43	2.5	35	12.0	43	24.4	10
New Hampshire	125,176	39.5	38	[1]11.4	12	[1]6.0	20	18.8	26	[1]24.4	9
New Jersey	1,233,494	56.5	13	8.1	18	7.3	15	13.0	42	15.0	34
New Mexico	297,021	50.1	27	21.5	8	12.0	5	6.7	51	9.6	49
New York	3,548,611	32.1	40	35.8	4	3.7	28	10.0	48	18.4	21
North Carolina	[2]1,311,134	51.2	24	6.3	22	13.9	2	10.8	44	[2]17.7	25
North Dakota	64,017	47.8	31	4.6	28	0.9	47	35.5	5	11.1	44
Ohio	1,354,770	43.5	36	5.0	27	0.6	48	34.3	7	16.6	27
Oklahoma	311,617	53.6	19	8.9	15	2.8	31	24.8	16	9.8	48
Oregon	443,999	9.5	48	46.6	1	6.1	19	18.1	27	19.8	19
Pennsylvania	2,329,561	61.3	6	0.3	48	0.3	51	9.8	49	28.3	7
Rhode Island	[1]45,523	[1]14.2	47	[1]2.8	39	1.9	39	36.4	4	44.7	2
South Carolina	710,999	61.6	5	4.4	32	5.7	21	15.3	36	12.9	38
South Dakota	126,392	7.7	50	[1]34.4	5	[1]18.0	1	27.9	12	12.0	42
Tennessee	590,451	55.0	16	6.4	20	4.6	24	17.8	29	16.2	30
Texas	4,369,422	59.8	9	3.4	36	4.4	25	14.1	38	18.3	22
Utah	423,413	22.9	44	42.8	2	8.3	11	10.1	47	16.0	31
Vermont	77,652	58.0	12	1.9	42	1.4	41	20.5	22	18.2	24
Virginia	960,190	53.0	21	1.7	45	8.1	13	19.0	25	18.2	23
Washington	1,248,053	55.1	15	6.1	24	7.7	14	10.7	45	20.4	18
West Virginia	205,310	41.1	37	16.4	9	0.9	44	34.7	6	6.9	50
Wisconsin	1,103,141	60.5	7	5.3	25	2.7	32	17.3	32	14.2	35
Wyoming	100,041	46.8	32	10.8	13	3.3	30	27.0	14	12.2	41

[1] Data disaggregated from reported total.

[2] Data imputed based on current year (School year 1997–98) data.

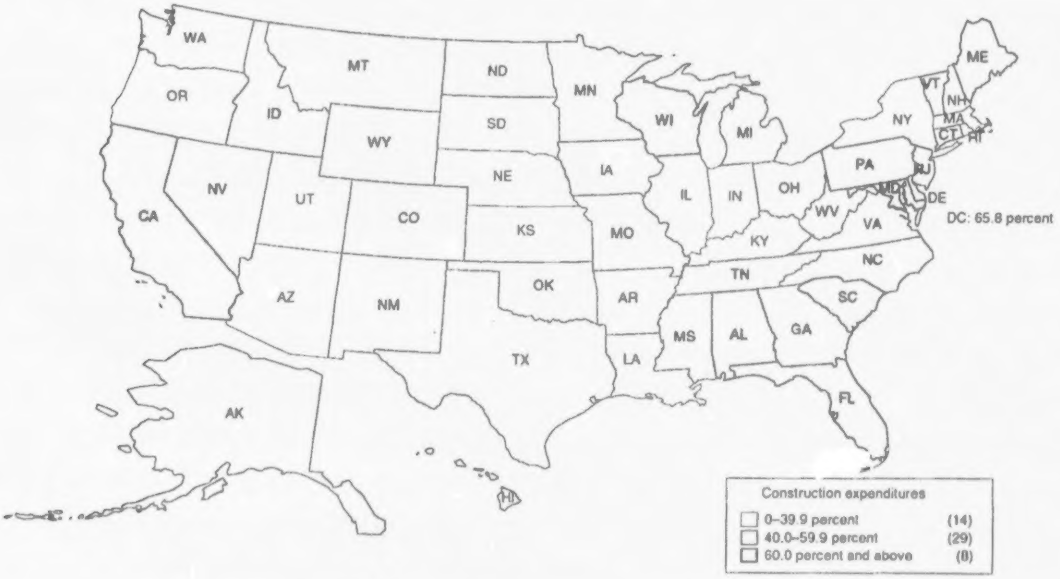
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-1.—Distribution of capital expenditures across objects: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-2.—Construction expenditures as a percentage of capital expenditures, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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Table 5-2.—Capital expenditures (in unadjusted dollars) across objects, by state characteristic: School year 1997–98

State characteristics	Capital expenditures (in thousands)	Percentage of capital expenditures (in unadjusted dollars) spent on:				
		Construction	Land and existing buildings	Initial equipment	Replacement equipment	Interest on debt
United States	**$43,947,117**	**49.9**	**10.3**	**5.6**	**16.6**	**17.7**
Region						
Northeast	8,265,696	44.8	17.6	3.1	12.1	22.4
Midwest	11,196,636	40.5	11.5	7.1	20.6	20.2
South	14,508,343	56.1	4.9	6.5	16.0	16.4
West	9,976,442	55.5	10.5	4.5	16.6	12.9
Percentage of students living in urban area						
Less than 20 percent	5,357,641	55.6	6.0	5.5	17.4	15.5
20–less than 30 percent	10,948,596	47.8	8.7	4.1	18.3	21.1
30–less than 40 percent	15,825,662	49.6	10.5	6.6	18.0	15.3
40 percent or more	11,815,218	49.6	13.4	5.6	12.7	18.7
Percentage of minority students						
Less than 10 percent	1,381,646	40.3	17.5	4.2	22.5	15.5
10–less than 30 percent	15,465,481	46.8	7.5	4.9	18.0	22.8
30–less than 50 percent	17,233,299	46.0	14.3	7.5	15.2	17.1
50 percent or more	9,866,691	62.8	6.6	3.4	16.0	11.1
Percentage of LEP students[1]						
Less than 1 percent	10,393,347	50.4	5.0	3.4	19.4	21.7
1–less than 5 percent	15,661,473	46.0	11.3	7.9	16.4	18.4
5 percent or more	17,030,408	54.5	11.9	4.8	14.1	14.7
Percentage of school aged students living in poverty						
Less than 10 percent	2,598,979	47.1	11.9	6.8	16.9	17.3
10–less than 15 percent	9,562,858	49.0	6.7	6.5	16.2	21.5
15–less than 20 percent	9,086,460	49.6	6.4	3.3	19.2	21.4
20 percent or more	22,698,821	50.7	13.1	5.9	15.7	14.6
Per capita gross state product[2]						
Less than $25,000	3,412,070	51.3	8.3	4.0	22.5	13.9
$25,000–less than $30,000	28,768,800	53.5	7.3	5.3	16.3	17.6
$30,000 or more	11,699,736	40.5	18.2	6.6	15.5	19.2
Median housing value						
Less than $50,000	1,609,922	46.2	11.5	3.2	27.0	12.2
$50,000–less than $65,000	14,439,021	49.5	6.8	4.9	19.1	19.7
$65,000–less than $100,000	16,681,202	49.0	9.1	7.7	14.6	19.7
$100,000 or more	11,216,973	52.2	16.3	3.7	14.9	12.9
Median household income						
Less than $30,000	6,474,000	52.1	8.1	6.7	18.0	15.0
$30,000–less than $35,000	18,285,474	47.4	10.6	4.7	16.0	21.3
$35,000–less than $40,000	14,634,085	49.5	12.3	6.1	17.3	14.8
$40,000 or more	4,553,559	57.8	5.4	5.5	14.8	16.5

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[2] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Construction Expenditures Per Pupil

Construction expenditures in unadjusted dollars were $475 per pupil in 1997–98 (See table 5-3). However, there was again substantial variation across the states. Construction expenditures per pupil ranged from a high of $902 in Nevada to a low of $25 in Massachusetts. Ten states reported construction per pupil expenditures higher than $600. Sixteen states reported construction per pupil expenditures below $300. Twenty-four states and the District of Columbia reported construction expenditures per pupil between $300 and $600 (See figure 5-3).

Unlike overall capital expenditures, construction expenditures per pupil were highest in the west and lowest in the midwest. With an average of $514, construction expenditures per pupil in the west were about 1.2 times higher than construction expenditures per pupil in midwestern states, where spending averaged $424 per pupil. Average expenditures per pupil in northeastern states ($458) were somewhat lower than expenditures in the south ($492) (See table 5-4).

As with capital expenditures, adjusting construction expenditures for cost-of-education differences across the states increased the range in expenditures per pupil between the highest and lowest spending states. Nevada remained the highest expenditure state at $947 and Massachusetts remained the lowest expenditure state ($22), but the ratio of their expenditures was increased from 36 to 1, based on unadjusted expenditures, to 43 to 1, based on cost-adjusted expenditures (See table 5-5).

Cost adjustments had little effect on the distribution of construction expenditures per pupil throughout the country. Both before and after cost adjustments, 10 states had construction expenditures above $600 per pupil. At the other end of the continuum, the number of states with expenditures below $300 dropped from 16 to 14 after cost adjustments. The middle of the distribution, between $300 and $600 per pupil, contained 26 states and the District of Columbia after adjustments (See figures 5-3 and 5-4).

A more pronounced effect of cost adjustments was on regional rankings of construction expenditures per pupil. After adjustments, the south reported the highest average per pupil expenditures ($524) and the northeast replaced the midwest as the region with the lowest per-pupil spending ($422) (See table 5-6). However, the ratio of expenditures between the highest and lowest expenditure regions remained the same: 1.2 to 1.

Construction expenditures per pupil showed no significant relationship with any measure of state wealth—GSP per capita, median household income, or median housing value—either in unadjusted dollars or in cost-adjusted dollars. Stated differently, states with greater wealth and income did not tend to have higher construction expenditures per pupil than low-wealth and low-income states. However, construction expenditures per pupil showed a positive relationship with percent minority enrollment, both with and without cost adjustments to expenditures.[35] The higher the percentage of minority students in a state, the higher the capital expenditures per student.

Facilities Expenditures

Facilities expenditures include a combination of current expenditures for plant maintenance and capital expenditures for school construction. Although this is not a common category for school finance analysis, it was included here because of the concern about tradeoffs that school districts and states make between building maintenance and building renovation or new school construction. Some districts are able to invest more heavily

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[35] The correlation between construction expenditures per pupil and percent minority was +0.32 before cost adjustments and +0.29 after cost adjustments, both significant at the 0.05 level.

Table 5-3.—Capital expenditures (in unadjusted dollars) per pupil across objects, by state: School year 1997–98

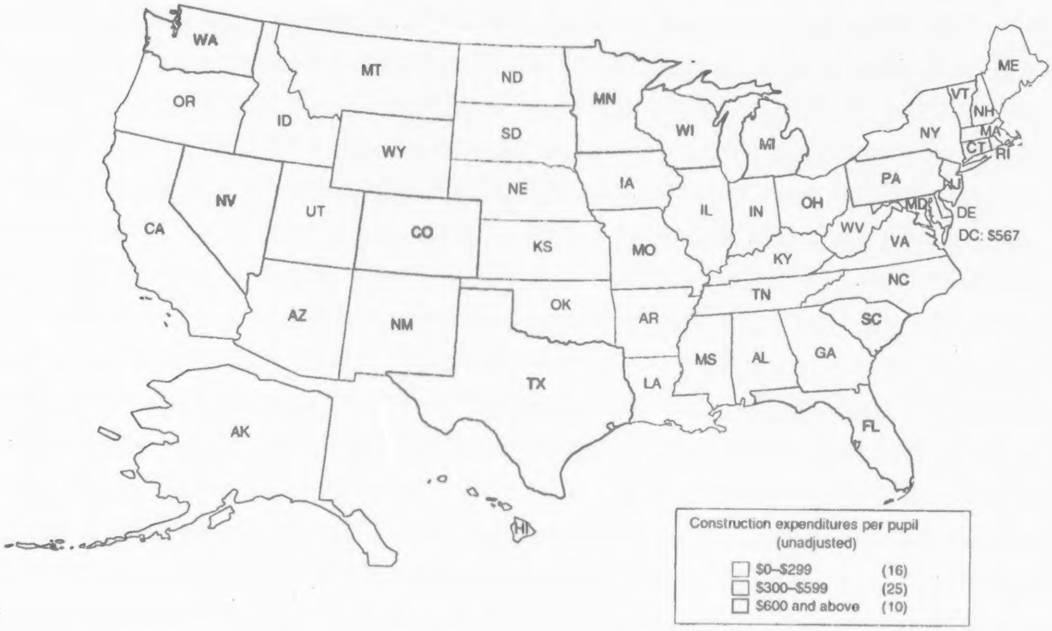
State	Capital expenditures		Construction		Land and existing buildings		Initial equipment		Replacement equipment		Interest on debt	
	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**$953**		**$475**		**$98**		**$53**		**$158**		**$169**	
Alabama	[1]690	37	[1]432	23	[1]25	38	[1]6	42	[1]158	25	[1]69	47
Alaska	858	25	479	20	2	50	84	10	146	30	146	25
Arizona	[2]1,297	3	[2]486	18	[2]97	14	[2]51	21	328	1	336	4
Arkansas	[2]482	48	[2]211	42	[2]42	28	13	36	108	46	108	36
California	[1]793	29	[1]539	14	[1]65	21	[1]18	33	[1]140	31	[1]32	51
Colorado	1,152	11	633	8	36	32	78	11	164	22	242	8
Connecticut	[2]947	18	[2]490	17	[2]98	13	16	34	131	35	212	10
Delaware	674	39	342	33	10	45	77	12	135	33	109	35
District of Columbia	[1]863	24	[2]567	11	0	51	[2]59	20	150	27	[1]86	44
Florida	1,013	16	611	10	33	33	120	5	88	50	161	19
Georgia	864	23	516	15	38	29	34	28	156	26	120	34
Hawaii	833	26	423	25	43	26	9	40	169	18	188	13
Idaho	802	28	392	29	51	22	107	7	128	37	124	32
Illinois	1,189	10	299	36	[2]294	6	[2]153	3	246	6	197	12
Indiana	[2]1,300	2	[2]414	26	[2]83	15	154	2	136	32	514	1
Iowa	743	33	399	27	11	44	19	32	221	9	92	41
Kansas	609	42	144	44	28	34	3	51	253	3	181	15
Kentucky	340	49	50	48	[2]13	43	[2]7	41	166	19	104	39
Louisiana	527	46	96	45	134	9	6	44	164	23	128	30
Maine	536	45	237	41	14	41	10	38	115	43	160	20
Maryland	778	30	515	16	2	49	64	18	105	48	92	42
Massachusetts	[2]300	50	[2]25	51	[2]5	47	11	37	110	45	149	23
Michigan	1,294	4	623	9	165	8	89	9	172	16	246	7
Minnesota	1,289	5	678	5	49	23	73	13	219	10	269	5
Mississippi	742	34	369	30	109	12	3	49	181	15	80	45
Missouri	[2]773	31	[2]347	32	15	39	[2]36	27	212	12	163	17
Montana	593	43	318	35	27	36	5	46	170	17	73	46
Nebraska	769	32	35	50	320	4	70	16	242	7	101	40
Nevada	[2]1,520	1	902	1	28	35	38	25	182	14	370	2
New Hampshire	621	41	245	40	[2]71	18	[2]37	26	116	42	[2]152	22
New Jersey	987	17	558	12	80	16	72	15	129	36	148	24
New Mexico	896	19	449	22	193	7	108	6	60	51	86	43
New York	1,240	9	398	28	444	1	46	24	124	40	229	9
North Carolina	[1]1,061	14	543	13	67	19	147	4	115	44	[1]188	14
North Dakota	540	44	258	39	25	37	5	47	192	13	60	48
Ohio	733	35	319	34	37	31	5	48	251	4	122	33
Oklahoma	500	47	268	38	45	25	14	35	124	39	49	49
Oregon	820	27	78	46	382	2	50	23	148	29	162	18
Pennsylvania	1,283	6	787	2	4	48	3	50	126	38	363	3
Rhode Island	[2]297	51	[2]42	49	[2]8	46	6	45	108	47	133	29
South Carolina	[1]1,078	13	[1]665	7	[1]48	24	[1]62	19	[1]165	20	[1]140	27
South Dakota	887	20	68	47	[2]305	5	[2]160	1	247	5	106	38
Tennessee	[1]661	40	[1]363	31	[1]42	27	[1]31	31	[1]118	41	[1]107	37
Texas	1,123	12	671	6	38	30	50	22	158	24	206	11
Utah	877	21	201	43	375	3	73	14	88	49	140	26
Vermont	733	36	425	24	14	42	10	39	150	28	133	28
Virginia	864	22	458	21	14	40	70	17	165	21	158	21
Washington	1,259	7	694	4	77	17	97	8	135	34	257	6
West Virginia	681	38	280	37	111	10	6	43	236	8	47	50
Wisconsin	1,251	8	757	3	66	20	33	30	217	11	178	16
Wyoming	1,030	15	482	19	111	11	34	29	278	2	125	31

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

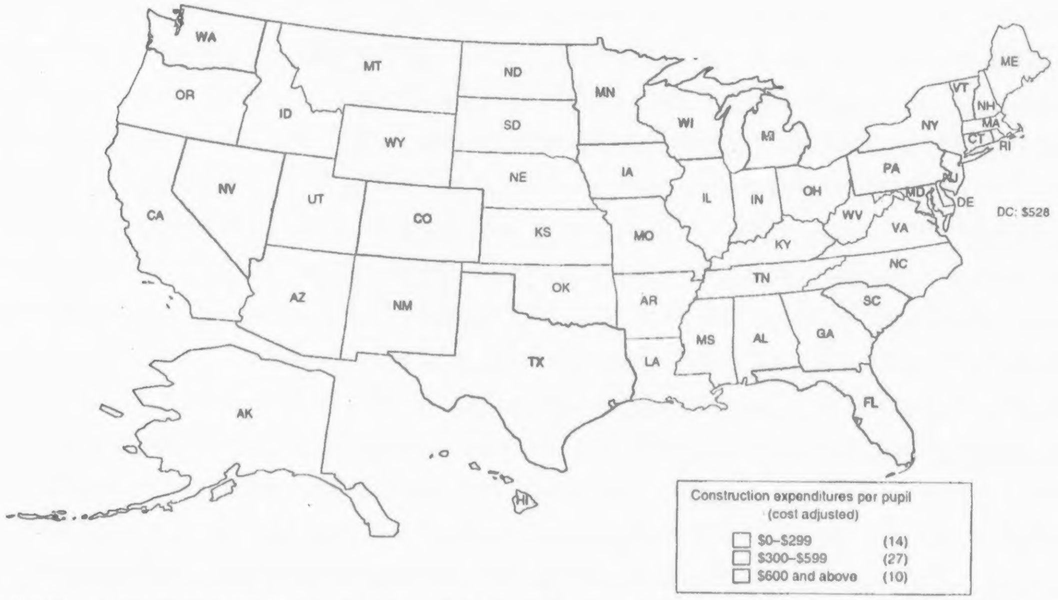
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-3.—Construction expenditures per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-4.—Construction expenditures per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

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Table 5-4.—Capital expenditures (in unadjusted dollars) per pupil across objects, by state characteristic: School year 1997–98

State characteristics	Capital expenditures per pupil	Capital expenditures (in unadjusted dollars) per pupil spent on:				
		Construction	Land and existing buildings	Initial equipment	Replacement equipment	Interest on debt
United States	**$953**	**$475**	**$98**	**$53**	**$158**	**$169**
Region						
Northeast	1,022	458	180	32	123	229
Midwest	1,046	424	120	75	216	211
South	876	492	43	57	141	144
West	926	514	98	41	154	119
Percentage of students living in urban area						
Less than 20 percent	886	492	53	49	155	138
20–less than 30 percent	861	411	75	36	158	181
30–less than 40 percent	924	458	97	61	167	142
40 percent or more	1,154	573	154	64	147	216
Percentage of minority students						
Less than 10 percent	718	289	126	30	162	111
10–less than 30 percent	950	445	71	46	171	217
30–less than 50 percent	1,007	463	144	76	153	172
50 percent or more	914	574	60	31	146	102
Percentage of LEP students[1]						
Less than 1 percent	867	437	44	30	168	188
1–less than 5 percent	992	457	113	78	163	182
5 percent or more	1,011	551	120	48	142	149
Percentage of school aged students living in poverty						
Less than 10 percent	873	411	104	60	147	151
10–less than 15 percent	1,082	530	73	70	176	233
15–less than 20 percent	831	412	53	28	160	178
20 percent or more	971	492	127	57	152	142
Per capita gross state product[2]						
Less than $25,000	664	341	55	26	150	92
$25,000–less than $30,000	964	516	70	51	158	169
$30,000 or more	1,057	428	192	70	164	203
Median housing value						
Less than $50,000	636	294	73	20	172	77
$50,000–less than $65,000	941	466	64	46	180	185
$65,000–less than $100,000	1,084	531	98	83	158	214
$100,000 or more	873	456	142	32	130	113
Median household income						
Less than $30,000	746	388	61	50	134	112
$30,000–less than $35,000	1,054	500	112	50	169	224
$35,000–less than $40,000	939	465	115	58	162	139
$40,000 or more	1,010	584	54	55	149	167

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[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table 5-5.—Capital expenditures (in cost adjusted dollars) per pupil across objects, by state: School year 1997–98

State	Capital expenditures		Construction		Land and existing buildings		Initial equipment		Replacement equipment		Interest on debt	
	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank
United States	**$953**		**$475**		**$98**		**$53**		**$158**		**$169**	
Alabama	[1]773	32	[1]483	18	[1]28	38	[1]7	42	[1]177	20	[1]78	47
Alaska	677	40	378	30	1	50	67	17	115	41	115	38
Arizona	[2]1,308	5	[2]490	16	[2]98	13	[2]51	23	331	1	339	4
Arkansas	[2]554	47	[2]242	40	[2]48	26	15	35	124	38	124	32
California	[1]710	38	[1]483	20	[1]58	21	[1]16	33	[1]125	37	[1]29	51
Colorado	1,169	11	641	8	36	32	79	10	166	26	245	7
Connecticut	[2]823	29	[2]426	26	[2]85	15	14	36	114	42	184	16
Delaware	659	41	334	34	10	45	75	13	132	33	107	40
District of Columbia	[1]803	31	[2]528	13	0	51	[2]55	20	140	30	[1]80	46
Florida	1,058	16	638	9	35	33	126	5	92	50	168	19
Georgia	928	19	554	12	41	29	36	28	167	25	129	29
Hawaii	835	28	424	27	43	28	9	39	169	22	189	14
Idaho	872	22	426	25	55	22	117	6	139	31	135	27
Illinois	1,152	13	290	39	[2]284	6	149	4	239	9	191	13
Indiana	[2]1,391	2	[2]443	23	[2]88	14	165	2	145	29	550	1
Iowa	842	27	452	22	13	44	22	32	250	8	104	41
Kansas	681	39	161	44	32	34	3	51	283	4	203	12
Kentucky	380	49	56	48	[2]14	42	[2]7	41	186	17	116	37
Louisiana	589	45	107	45	150	9	7	44	183	18	143	25
Maine	547	48	241	41	15	41	11	37	118	40	163	20
Maryland	762	33	505	15	2	49	63	18	103	46	90	44
Massachusetts	[2]256	51	[2]22	51	[2]4	48	9	40	94	48	127	31
Michigan	1,273	6	613	10	162	8	88	9	169	23	242	8
Minnesota	1,314	3	691	6	49	25	75	14	223	12	275	5
Mississippi	851	25	423	28	125	10	4	49	207	14	92	43
Missouri	[2]814	30	[2]366	31	16	39	[2]38	26	223	13	171	17
Montana	652	42	349	33	30	35	6	45	187	16	80	45
Nebraska	867	23	40	49	361	4	79	11	273	5	114	39
Nevada	[2]1,595	1	947	1	29	37	39	25	191	15	388	2
New Hampshire	592	44	234	42	[2]68	20	[2]35	29	111	44	[2]145	24
New Jersey	856	24	484	17	70	18	63	19	112	43	129	30
New Mexico	964	18	483	19	207	7	116	7	64	51	93	42
New York	1,105	15	355	32	396	1	41	24	110	45	204	11
North Carolina	[1]1,157	12	592	11	73	17	161	3	125	36	[1]205	10
North Dakota	633	43	303	37	29	36	6	46	225	11	70	48

Table 5-5.—Capital expenditures (in cost adjusted dollars) per pupil across objects, by state: School year 1997–98—Continued

State	Capital expenditures		Construction		Land and existing buildings		Initial equipment		Replacement equipment		Interest on debt	
	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank	Per pupil, cost adjusted	Rank
United States	**$953**		**$475**		**$98**		**$53**		**$158**		**$169**	
Ohio	742	35	323	35	37	31	5	48	254	7	123	34
Oklahoma	554	46	297	38	50	24	16	34	137	32	54	49
Oregon	849	26	80	46	396	2	51	22	154	27	168	18
Pennsylvania	1,252	7	768	3	4	47	3	50	123	39	354	3
Rhode Island	[2]269	50	[2]38	50	[2]8	46	5	47	98	47	120	35
South Carolina	[1]1,192	9	[1]734	4	[1]53	23	[1]69	16	[1]182	19	[1]154	22
South Dakota	1,039	17	80	47	[2]358	5	[2]187	1	290	3	124	33
Tennessee	[1]724	37	[1]398	29	[1]46	27	[1]34	31	[1]129	35	[1]117	36
Texas	1,191	10	712	5	40	30	53	21	167	24	218	9
Utah	918	20	210	43	392	3	76	12	93	49	146	23
Vermont	741	36	430	24	14	43	10	38	152	28	135	28
Virginia	892	21	473	21	15	40	72	15	170	21	163	21
Washington	1,213	8	668	7	74	16	93	8	130	34	248	6
West Virginia	760	34	312	36	124	11	7	43	264	6	53	50
Wisconsin	1,309	4	792	2	69	19	35	30	227	10	186	15
Wyoming	1,125	14	526	14	122	12	37	27	303	2	137	26

[1] Data imputed based on current year (School year 1997–98) data.

[2] Data disaggregated from reported total.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers and William J. Fowler, Jr., 1998.

Table 5-6.—Capital expenditures (in cost adjusted dollars) per pupil, by state characteristic: School year 1997–98

State characteristics	Capital expenditures per pupil, cost adjusted	Capital expenditures (in cost adjusted dollars) per pupil spent on:				
		Construction	Land and existing buildings	Initial equipment	Replacement equipment	Interest on debt
United States	**$953**	**$475**	**$98**	**$53**	**$158**	**$169**
Region						
Northeast	933	422	160	28	112	211
Midwest	1,070	433	121	76	222	217
South	936	524	47	60	151	154
West	888	486	96	41	147	118
Percentage of students living in urban area						
Less than 20 percent	892	495	54	48	158	138
20–less than 30 percent	881	420	77	37	164	183
30–less than 40 percent	913	447	96	61	165	145
40 percent or more	1,155	583	142	65	148	216
Percentage of minority students						
Less than 10 percent	771	313	133	32	177	117
10–less than 30 percent	964	449	73	48	175	219
30–less than 50 percent	1,002	466	136	76	154	171
50 percent or more	901	562	59	32	143	105
Percentage of LEP students[1]						
Less than 1 percent	914	459	47	32	179	196
1–less than 5 percent	988	455	112	78	163	181
5 percent or more	983	538	111	48	138	147
Percentage of school aged students living in poverty						
Less than 10 percent	828	382	102	56	143	145
10–less than 15 percent	1,112	542	75	72	182	241
15–less than 20 percent	839	415	55	29	163	177
20 percent or more	967	492	121	58	152	144
Per capita gross state product[2]						
Less than $25,000	736	378	61	29	167	102
$25,000–less than $30,000	978	519	72	53	160	174
$30,000 or more	997	407	176	67	156	191
Median housing value						
Less than $50,000	722	333	83	23	195	88
$50,000–less than $65,000	993	491	68	48	190	195
$65,000–less than $100,000	1,101	540	99	85	160	216
$100,000 or more	782	410	127	29	116	101
Median household income						
Less than $30,000	813	421	67	54	149	122
$30,000–less than $35,000	1,069	510	106	52	173	228
$35,000–less than $40,000	905	444	112	56	156	136
$40,000 or more	965	560	51	52	144	159

[1] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[2] Per capita gross state product data is not applicable for the District of Columbia.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; *Geographic Variations in Public Schools' Costs,* Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

in building maintenance and may therefore not have to undertake major renovations of school buildings; others may be able to maintain school buildings at a high level of quality and may therefore be able to avoid expensive building renovations.

Facilities expenditures were approximately $57.8 billion in the United States in 1997–98 (U.S. Department of Education 1999; 2000) (See table 5-7). In current dollars, this was a 15.6 percent increase over expenditures of $50 billion in 1996–97. California reported the highest facilities expenditures at $6.9 billion, while North Dakota spent about $88.8 million. Nine states reported facilities expenditures over $1.5 billion, while 10 states and the District of Columbia reported facilities expenditures under $200 million. The remaining 31 states reported capital expenditures of between $200 million and $1.5 billion. While construction expenses were the second-largest component of facilities expenditures nationally in 1997–98, operations and maintenance expenses made up over 50 percent of facilities expenditures (See figure 5-5).

Facilities Expenditures Per Pupil

Facilities expenditures per pupil were $1,231 in 1997–98. There was some variation across the states—from a high of $1,897 in the District of Columbia to a low of $557 in Kentucky (See table 5-8). Other high-expenditure states besides the District of Columbia included New Jersey ($1,712) and Alaska ($1,708); other low-expenditure states besides Kentucky included Louisiana ($693) and Rhode Island ($713).

Facilities expenditures per pupil exceeded $1,400 in 11 states and the District of Columbia. Twenty-eight states had facilities expenditures between $900 and $1,400 and 11 states had expenditures below $900 (See figure 5-6). Spending per pupil for facilities was highest in the northeast ($1,470) and lowest in the south at $1,144. Average facilities expenditures per student were approximately 1.3 times higher in northeastern states as in states in the south (See table 5-9). (These regional variations are also evident in figure 5-6.)

When expenditures were adjusted to reflect cost-of-education differences across the states, the District of Columbia still had the highest per-pupil expenditures ($1,767) and Kentucky the lowest ($624) (See table 5-10). Cost adjustments decreased the spending disparity between the highest and lowest spending states. Before cost adjustments, the District of Columbia spent $1,340 more per student than Kentucky. After cost adjustments were made, the difference became $1,143. Before cost adjustments, the District of Columbia spent 3.4 times as much money per student as the lowest spending state; with cost adjustments, the ratio dropped to 2.8.

The use of cost adjustments slightly shifted the distribution of facilities expenditures per pupil across states. Before cost adjustments, 11 states had facilities expenditures per pupil below $900. After cost adjustments, the number was reduced to 7 (See figures 5-6 and 5-7). However, at the upper end of the continuum, the number of states with expenditures above $1,400 increased from 11 and the District of Columbia before cost adjustments, to 14 plus the District of Columbia after cost adjustments. The number of states in the middle group, with expenditures between $900 and $1,400, increased slightly from 28 before cost adjustments to 29 after adjustments. The continued dominance of the northeast in leading the country in facilities expenditures can be seen in figure 5-7.

Adjusting expenditures to account for cost-of-education differences somewhat evened out regional differences in facilities per pupil expenditures. The northeast still had the highest facilities per pupil expenditure ($1,333) but the west had the lowest ($1,170). The midwest had the second-highest levels ($1,314) followed by the south ($1,221). Cost adjustments reduced the ratio of facilities expenditures per pupil between the highest and lowest spending regions from approximately 1.3 to 1 before cost adjustments to 1.1 to 1 after (See table 5-11).

Table 5-7.—Facilities expenditures (in unadjusted dollars) across objects, by state: School year 1997–98

State	Facilities expenditures (in thousands)	Construction		Land and existing buildings		Initial equipment		Operations and maintenance[1]	
		Percent of total	Rank	Percent of total	Rank	Percent of total	Rank	Percent of total	Rank
United States	**$57,846,479**	**37.9**		**7.8**		**4.2**		**50.1**	
Alabama	668,840	48.3	8	2.8	34	0.7	44	48.2	32
Alaska	225,610	28.1	37	0.1	50	4.9	17	66.9	7
Arizona	[2]978,038	[2]40.4	19	[2]8.1	12	[2]4.2	20	[2]47.3	36
Arkansas	[2]337,292	[2]28.5	36	[2]5.7	17	1.7	33	64.0	9
California	6,925,768	45.1	12	5.4	19	1.5	35	48.0	33
Colorado	911,008	47.7	9	2.7	36	5.9	13	43.7	44
Connecticut	[2]772,993	[2]33.9	27	[2]6.8	15	1.1	39	58.2	20
Delaware	130,392	29.4	35	0.9	46	6.6	10	63.1	12
District of Columbia	[2]146,315	[2]29.9	34	0.0	51	[2]3.1	27	67.0	6
Florida	3,162,851	44.3	13	2.4	37	8.7	6	44.5	41
Georgia	1,443,465	49.2	4	3.6	29	3.2	26	44.0	43
Hawaii	192,042	41.8	14	4.3	26	0.9	41	53.0	27
Idaho	254,490	37.6	22	4.9	22	10.3	5	47.2	37
Illinois	[2]2,950,714	20.3	42	[2]19.9	6	[2]10.4	4	49.5	31
Indiana	[2]1,329,980	[2]30.7	32	[2]6.1	16	11.4	3	51.7	29
Iowa	485,931	41.1	16	1.2	44	2.0	32	55.7	24
Kansas	386,369	17.4	44	3.4	31	0.3	50	78.8	4
Kentucky	[2]373,147	9.1	46	[2]2.3	38	[2]1.2	37	87.5	3
Louisiana	538,620	13.8	45	19.3	7	0.9	42	66.0	8
Maine	193,619	26.0	40	1.6	40	1.1	38	71.3	5
Maryland	1,049,906	40.8	17	0.2	49	5.1	16	54.0	25
Massachusetts	[2]733,585	[2]3.3	51	[2]0.7	47	1.4	36	94.7	1
Michigan	2,817,878	37.6	23	9.9	11	5.4	14	47.0	38
Minnesota	1,180,701	49.0	5	3.5	30	5.3	15	42.2	45
Mississippi	452,107	41.2	15	12.1	9	0.4	49	46.3	39
Missouri	[2]898,404	[2]35.2	25	1.5	41	[2]3.7	23	59.6	17
Montana	154,191	33.4	29	2.8	33	0.6	47	63.2	11
Nebraska	298,332	3.5	50	31.3	3	6.9	9	58.3	19
Nevada	445,691	60.0	1	1.9	39	2.5	29	35.6	51
New Hampshire	[2]179,453	27.5	38	[2]8.0	13	[2]4.2	21	[2]60.4	16
New Jersey	2,140,521	32.6	30	4.7	24	4.2	19	58.5	18
New Mexico	417,888	35.6	24	15.3	8	8.6	7	40.5	47
New York	4,877,227	23.4	41	26.0	5	2.7	28	47.9	34
North Carolina	1,471,649	45.6	11	5.7	18	12.4	2	36.4	50
North Dakota	88,833	34.5	26	3.4	32	0.6	45	61.6	15
Ohio	1,815,519	32.5	31	3.7	28	0.5	48	63.3	10
Oklahoma	551,537	30.3	33	5.1	21	1.6	34	63.0	13
Oregon	649,557	6.5	47	31.8	2	4.1	22	57.6	21
Pennsylvania	2,764,785	51.7	3	0.3	48	0.2	51	47.8	35
Rhode Island	[2]109,373	[2]5.9	49	[2]1.2	45	0.8	43	92.1	2
South Carolina	839,342	52.2	2	3.7	27	4.9	18	39.2	48
South Dakota	[2]153,228	[2]6.4	48	[2]28.4	4	14.8	1	50.4	30
Tennessee	807,835	40.2	20	4.7	23	3.4	25	51.8	28
Texas	5,360,808	48.7	7	2.7	35	3.6	24	44.9	40
Utah	494,245	19.6	43	36.6	1	7.1	8	36.6	49
Vermont	110,668	40.7	18	1.3	42	1.0	40	57.0	22
Virginia	1,296,207	39.2	21	1.2	43	6.0	12	53.6	26
Washington	1,462,620	47.0	10	5.2	20	6.5	11	41.2	46
West Virginia	315,381	26.7	39	10.6	10	0.6	46	62.0	14
Wisconsin	1,361,700	49.0	6	4.3	25	2.2	31	44.5	42
Wyoming	139,823	33.5	28	7.7	14	2.3	30	56.5	23

[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Data disaggregated from reported total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Table 5-8.—Facilities expenditures (in unadjusted dollars) per pupil across objects, by state: School year 1997–98

State	Facilities expenditures		Construction		Land and existing buildings		Initial equipment		Operations and maintenance[1]	
	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank	Per pupil	Rank
United States	**$1,231**		**$475**		**$98**		**$53**		**$605**	
Alabama	[2]893	42	[2]432	23	[2]25	38	[2]6	42	[2]430	49
Alaska	1,708	3	479	20	2	50	84	10	1,142	2
Arizona	[3]1,201	21	[3]486	18	[3]97	14	[3]51	21	[3]568	32
Arkansas	[3]739	48	[3]211	42	[3]42	28	13	36	473	43
California	[2]1,193	23	[2]539	14	[2]65	21	[2]18	33	[2]572	31
Colorado	1,326	17	633	8	36	32	78	11	579	30
Connecticut	[3]1,444	11	[3]490	17	[3]98	13	16	34	841	4
Delaware	1,165	26	342	33	10	45	77	12	735	8
District of Columbia	[3]1,897	1	[3]567	11	0	51	[3]59	20	1,271	1
Florida	1,379	14	611	10	33	33	120	5	614	23
Georgia	1,049	28	516	15	38	29	34	28	461	45
Hawaii	1,011	34	423	25	43	26	9	40	536	37
Idaho	1,041	31	392	29	51	22	107	7	491	41
Illinois	[3]1,477	9	299	36	[3]294	6	[3]153	3	730	10
Indiana	[3]1,348	16	[3]414	26	[3]83	15	154	2	697	12
Iowa	970	37	399	27	11	44	19	32	540	35
Kansas	824	45	144	44	28	34	3	51	649	18
Kentucky	[3]557	51	50	48	[3]13	43	[3]7	41	488	42
Louisiana	693	50	96	45	134	9	6	44	458	47
Maine	911	39	237	41	14	41	10	38	650	17
Maryland	1,264	19	515	16	2	49	64	18	682	15
Massachusetts	[3]773	46	[3]25	51	[3]5	47	11	37	732	9
Michigan	1,655	5	623	9	165	8	89	9	779	7
Minnesota	1,383	13	678	5	49	23	73	13	583	29
Mississippi	896	41	369	30	109	12	3	49	415	50
Missouri	[3]987	35	[3]347	32	15	39	[3]36	27	588	28
Montana	950	38	318	35	27	36	5	46	600	25
Nebraska	1,019	33	35	50	320	4	70	16	594	27
Nevada	1,503	8	902	1	28	35	38	25	535	38
New Hampshire	[3]890	43	245	40	[3]71	18	[3]37	26	[3]537	36
New Jersey	1,712	2	558	12	80	16	72	15	1,002	3
New Mexico	1,260	20	449	22	193	7	108	6	510	39
New York	1,704	4	398	28	444	1	46	24	816	5
North Carolina	1,191	24	543	13	67	19	147	4	433	48
North Dakota	749	47	258	39	25	37	5	47	461	46
Ohio	983	36	319	34	37	31	5	48	622	21
Oklahoma	884	44	268	38	45	25	14	35	558	33
Oregon	1,200	22	78	46	382	2	50	23	691	13
Pennsylvania	1,523	7	787	2	4	48	3	50	728	11
Rhode Island	[3]713	49	[3]42	49	[3]8	46	6	45	657	16
South Carolina	[2]1,273	18	[2]665	7	[2]48	24	[2]62	19	[2]499	40
South Dakota	[3]1,076	27	68	47	[3]305	5	[3]160	1	542	34
Tennessee	[2]905	40	[2]363	31	[2]42	27	[2]31	31	[2]468	44
Texas	1,377	15	671	6	38	30	50	22	619	22
Utah	1,023	32	201	43	375	3	73	14	375	51
Vermont	1,044	30	425	24	14	42	10	39	595	26
Virginia	1,167	25	458	21	14	40	70	17	625	20
Washington	1,476	10	694	4	77	17	97	8	609	24
West Virginia	1,046	29	280	37	111	10	6	43	649	19
Wisconsin	1,544	6	757	3	66	20	33	30	688	14
Wyoming	1,440	12	482	19	111	11	34	29	813	6

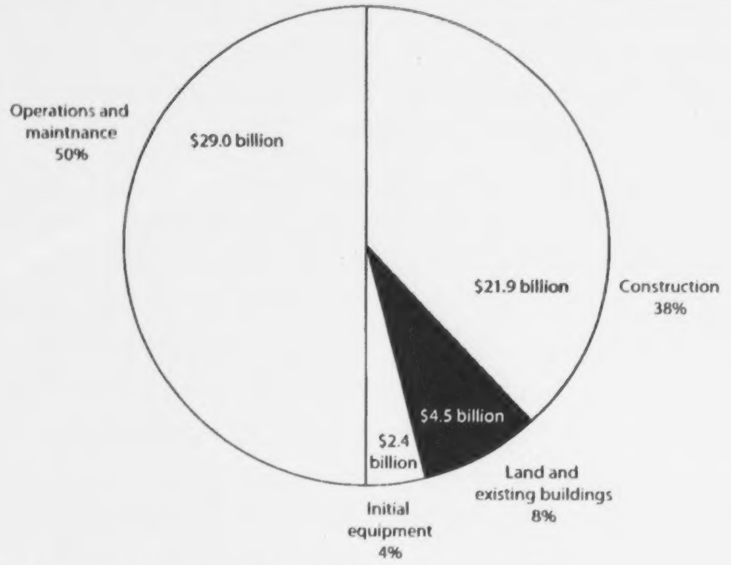
[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Data imputed based on current year (School year 1997–98) data.

[3] Data disaggregated from reported total.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

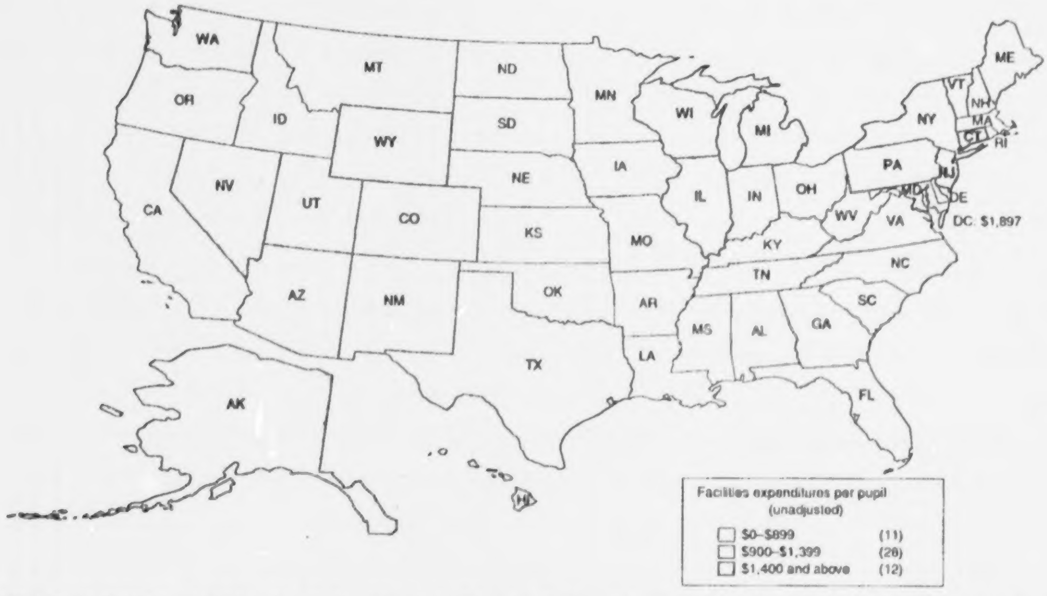
Figure 5-5.—Distribution of facilities expenditures across objects: School year 1997–98



• Includes property expenditures plus current expenditures on operations and maintenance.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-6.—Facilities expenditures per pupil (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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Table 5-9.—Facilities expenditures (in unadjusted dollars) per pupil across objects, by state characteristic: School year 1997–98

State characteristics	Facilities expenditures per pupil	Facilities expenditures (in unadjusted dollars) per pupil spent on:			
		Construction	Land and existing buildings	Initial equipment	Operations and maintenance[1]
United States	$1,231	$475	$98	$53	$605
Region					
Northeast	1,470	458	180	32	800
Midwest	1,286	424	120	75	667
South	1,144	492	43	57	552
West	1,230	514	98	41	577
Percentage of students living in urban area					
Less than 20 percent	1,237	492	53	49	643
20–less than 30 percent	1,151	411	75	36	629
30–less than 40 percent	1,212	458	97	61	596
40 percent or more	1,463	573	154	64	671
Percentage of minority students					
Less than 10 percent	971	289	126	30	526
10–less than 30 percent	1,211	445	71	46	648
30–less than 50 percent	1,330	463	144	76	648
50 percent or more	1,250	574	60	31	584
Percentage of LEP students[2]					
Less than 1 percent	1,076	437	44	30	565
1–less than 5 percent	1,322	457	113	78	675
5 percent or more	1,356	551	120	48	636
Percentage of school aged students living in poverty					
Less than 10 percent	1,323	411	104	60	748
10–less than 15 percent	1,336	530	73	70	662
15–less than 20 percent	1,108	412	53	28	615
20 percent or more	1,283	492	127	57	606
Per capita gross state product[3]					
Less than $25,000	926	341	55	26	504
$25,000–less than $30,000	1,238	516	70	51	601
$30,000 or more	1,445	428	192	70	755
Median housing value					
Less than $50,000	907	294	73	20	520
$50,000–less than $65,000	1,181	466	64	46	605
$65,000–less than $100,000	1,318	531	98	83	606
$100,000 or more	1,333	456	142	32	703
Median household income					
Less than $30,000	1,020	388	61	50	521
$30,000–less than $35,000	1,303	500	112	50	641
$35,000–less than $40,000	1,266	465	115	58	628
$40,000 or more	1,476	584	54	55	782

[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[3] Per capita gross state product data is not applicable for the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table 5-10.—Facilities expenditures (in cost adjusted dollars) per pupil across objects, by state: School year 1997–98

State	Facilities expenditures		Construction		Land and existing buildings		Initial equipment		Operations and maintenance[1]	
	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank
United States	**$1,231**		**$475**		**$98**		**$53**		**$605**	
Alabama	1,000	39	483	18	28	38	7	42	481	48
Alaska	1,348	17	378	30	1	50	67	17	901	2
Arizona	[2]1,211	24	[2]490	16	[2]98	13	[2]51	23	[2]573	34
Arkansas	[2]848	47	[2]242	40	[2]48	26	15	35	543	39
California	1,069	33	483	20	58	21	16	33	513	43
Colorado	1,345	18	641	8	36	32	79	10	587	32
Connecticut	[2]1,255	21	[2]426	26	[2]85	15	14	36	730	7
Delaware	1,138	28	334	34	10	45	75	13	719	12
District of Columbia	[2]1,767	1	[2]528	13	0	51	[2]55	20	1,184	1
Florida	1,441	11	638	9	35	33	126	5	642	22
Georgia	1,127	30	554	12	41	29	36	28	496	47
Hawaii	1,014	38	424	27	43	28	9	39	537	41
Idaho	1,132	29	426	25	55	22	117	6	534	42
Illinois	[2]1,431	12	290	39	[2]284	6	[2]149	4	708	15
Indiana	[2]1,441	10	[2]443	23	[2]88	14	165	2	746	6
Iowa	1,100	31	452	22	13	44	22	32	612	28
Kansas	922	44	161	44	32	34	3	51	726	9
Kentucky	[2]624	51	56	48	[2]14	42	[2]7	41	545	38
Louisiana	776	48	107	45	150	9	7	44	512	46
Maine	928	43	241	41	15	41	11	37	662	18
Maryland	1,238	23	505	15	2	49	63	18	668	17
Massachusetts	[2]660	49	[2]22	51	[2]4	48	9	40	625	25
Michigan	1,629	2	613	10	162	8	88	9	766	5
Minnesota	1,410	14	691	6	49	25	75	14	594	31
Mississippi	1,027	37	423	28	125	10	4	49	476	49
Missouri	[2]1,040	36	[2]366	31	16	39	[2]38	26	620	26
Montana	1,045	35	349	33	30	35	6	45	660	19
Nebraska	1,150	27	40	49	361	4	79	11	671	16
Nevada	1,577	4	947	1	29	37	39	25	562	35
New Hampshire	[2]849	46	234	42	[2]68	20	[2]35	29	[2]513	45
New Jersey	1,486	7	484	17	70	18	63	19	870	4
New Mexico	1,356	16	483	19	207	7	116	7	549	37
New York	1,519	6	355	32	396	1	41	24	728	8
North Carolina	1,298	19	592	11	73	17	161	3	472	50
North Dakota	878	45	303	37	29	36	6	46	541	40

Table 5-10.—Facilities expenditures (in cost adjusted dollars) per pupil across objects, by state: School year 1997–98—Continued

State	Facilities expenditures		Construction		Land and existing buildings		Initial equipment		Operations and maintenance[1]	
	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank	Per pupil cost adjusted	Rank
United States	**$1,231**		**$475**		**$98**		**$53**		**$605**	
Ohio	995	40	323	35	37	31	5	48	630	24
Oklahoma	980	42	297	38	50	24	16	34	618	27
Oregon	1,242	22	80	46	396	2	51	22	715	13
Pennsylvania	1,486	8	768	3	4	47	3	50	710	14
Rhode Island	[2]647	50	[2]38	50	[2]8	46	5	47	596	30
South Carolina	1,407	15	734	4	53	23	69	16	551	36
South Dakota	[2]1260	20	80	47	[2]358	5	[2]187	1	635	23
Tennessee	991	41	398	29	46	27	34	31	513	44
Texas	1,461	9	712	5	40	30	53	21	656	20
Utah	1,072	32	210	43	392	3	76	12	393	51
Vermont	1,056	34	430	24	14	43	10	38	602	29
Virginia	1,204	25	473	21	15	40	72	15	645	21
Washington	1,422	13	668	7	74	16	93	8	586	33
West Virginia	1,168	26	312	36	124	11	7	43	724	10
Wisconsin	1,615	3	792	2	69	19	35	30	719	11
Wyoming	1,572	5	526	14	122	12	37	27	887	3

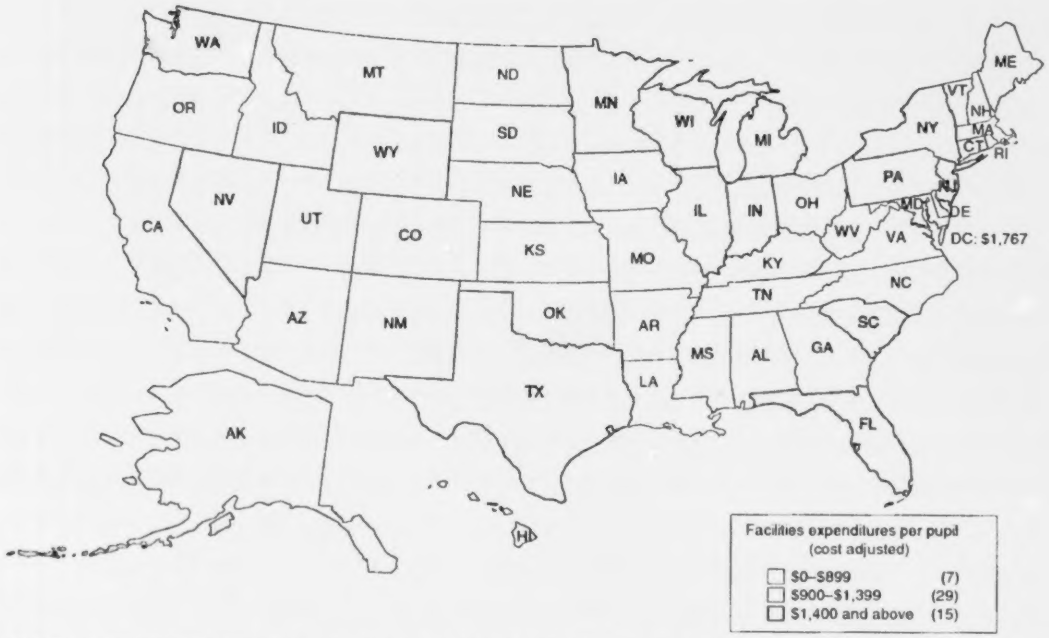
[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Data disaggregated from reported total.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers and William J. Fowler, Jr., 1998.

Figure 5-7.—Facilities expenditures per pupil (in cost adjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998 and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers and William J. Fowler, Jr., 1998.

Facilities expenditures per pupil in unadjusted dollars showed a positive relationship with two measures of state wealth (GSP per capita and median household income) and three student demographic characteristics (percent of students living in urban areas, percent minority enrollment, and percent LEP students).[36] This indicates that states with larger economic bases tended to spend more money on facilities expenditures than states with smaller economic bases. However, after cost adjustments were applied only three of these relationships remained. With cost adjustments, there was a significant relationship with percent of students living in urban areas, percent minority students, and GSP per capita.[37]

Operations and Maintenance Expenditures

Operations and Maintenance Expenditures as a Share of Facilities Expenditures

Operations and maintenance expenditures were the largest component of facilities expenditures in the United States in 1997–98, totaling approximately $29 billion and about 50 percent of facilities expenditures (See figure 5-5).

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[36] The correlation between facilities expenditures per pupil and percent students living in urban areas was +0.43, significant at the 0.01 level. The correlation with percent minority students was +0.35, significant at the 0.05 level; with percentage of LEP students, +0.29 significant at the 0.05 level; with GSP per capita, +0.51 significant at the 0.001 level; and with median household income, +0.43 significant at the 0.01 level.

[37] After cost adjustments, the correlation between facilities expenditures per pupil and percentage of students living in urban areas was +0.40, significant at the 0.01 level; percent minority students was +0.29 significant at the 0.05 level; and GSP per capita was +0.32 significant at the 0.05 level.

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Table 5-11.—Facilities expenditures (in cost adjusted dollars) per pupil, by state characteristic: School year 1997–98

State characteristics	Facilities expenditures per pupil, cost adjusted	Facilities expenditures (in cost adjusted dollars) per pupil spent on:			
		Construction	Land and existing buildings	Initial equipment	Operations and maintenance[1]
United States	**$1,231**	**$475**	**$98**	**$53**	**$605**
Region					
Northeast	1,333	422	160	28	723
Midwest	1,314	433	121	76	684
South	1,221	524	47	60	590
West	1,170	486	96	41	547
Percentage of students living in urban area					
Less than 20 percent	1,231	495	54	48	635
20–less than 30 percent	1,175	420	77	37	640
30–less than 40 percent	1,189	447	96	61	585
40 percent or more	1,458	583	142	65	667
Percentage of minority students					
Less than 10 percent	908	268	120	29	491
10–less than 30 percent	1,202	442	70	45	645
30–less than 50 percent	1,354	462	153	76	663
50 percent or more	1,289	591	62	31	604
Percentage of LEP students[2]					
Less than 1 percent	1,134	459	47	32	596
1–less than 5 percent	1,307	455	112	78	663
5 percent or more	1,309	538	111	48	612
Percentage of school aged students living in poverty					
Less than 10 percent	1,233	382	102	56	693
10–less than 15 percent	1,370	542	75	72	681
15–less than 20 percent	1,113	415	55	29	614
20 percent or more	1,271	492	121	58	600
Per capita gross state product[3]					
Less than $25,000	1,026	378	61	29	558
$25,000–less than $30,000	1,251	519	72	53	607
$30,000 or more	1,350	407	176	67	700
Median housing value					
Less than $50,000	1,028	333	83	23	589
$50,000–less than $65,000	1,247	491	68	48	640
$65,000–less than $100,000	1,338	540	99	85	614
$100,000 or more	1,193	410	127	29	628
Median household income					
Less than $30,000	1,112	421	67	54	570
$30,000–less than $35,000	1,317	510	106	52	648
$35,000–less than $40,000	1,212	444	112	56	599
$40,000 or more	1,393	560	51	52	730

[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data.

[3] Per capita gross state product data is not applicable for the District of Columbia.

NOTE: All cost adjustments were made using the Geographic Cost of Education Index (GCEI) (Chambers 1998).

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998;* Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; and *Geographic Variations in Public Schools' Costs,* Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

There was wide variation in operations and maintenance expenditures across the states—from 94.7 percent of facilities expenditures in Massachusetts to just 35.6 percent in Nevada. The share of facilities expenditures used for operations and maintenance expenditures was particularly high in Massachusetts (94.7 percent), Rhode Island (92.1 percent), and Kentucky (87.5 percent) and especially low in Nevada (35.6 percent), North Carolina (36.4 percent), and Utah (36.6 percent) (See table 5-7).

In seven states and the District of Columbia, operations and maintenance expenditures comprised more than 65 percent of facilities expenditures. In contrast, 12 states reported operations and maintenance expenditures at less than 45 percent of facilities expenditures. In three-fifths of the states (31), operations and maintenance expenditures were between 45 and 65 percent of facilities expenditures (See figure 5-8).

The share of facilities expenditures spent on operations and maintenance showed a moderate amount of regional variation. The northeast reported the highest percentage of operations and maintenance expenditures (54.4 percent) while the west reported the lowest (46.9 percent) (See table 5-12).

While the operations and maintenance share of facilities expenditures did vary state to state and by region, there was no significant relationship between state wealth, as measured by GSP per capita, median housing value, or median household income, and operations and maintenance expenditures. Moreover, there was no significant relationship between operations and maintenance expenditures and any student demographic characteristics.

Operations and Maintenance Expenditures Per Pupil

The average unadjusted operations and maintenance per pupil expenditures in 1997–98 was $605 (See table 5-8). However, there was again substantial variation across the states. Operations and maintenance expenditures per pupil ranged from a high of $1,271 in the District of Columbia to a low of $375 in Utah. Ten states and the District of Columbia had operations and maintenance expenditures higher than $700 per pupil. Twelve states had operations and maintenance expenditures below $500 per pupil. Nearly three-fifths of the states (28) had operations and maintenance expenditures per pupil between $500 and $700 (See figure 5-9).

Regional differences in facilities expenditures were reflected in operations and maintenance expenditures. With an average of $800, operations and maintenance expenditures per pupil in the northeast were about 1.4 times higher than operations and maintenance expenditures per pupil in southern states, where spending averaged $552 per pupil. Average expenditures per pupil in midwestern states ($667) were somewhat higher than expenditures in the west ($577) (See table 5-9).

Adjusting operations and maintenance expenditures for cost-of-education differences across the states decreased the range in expenditures per pupil between the highest and lowest spending states. The District of Columbia continued to have the highest expenditures at $1,184 per pupil and Utah the lowest ($393). The ratio of their expenditures was decreased from 3.4 to 1, based on unadjusted expenditures, to 3.0 to 1, based on cost-adjusted expenditures (See table 5-10).

Again, cost adjustments slightly shifted the distribution of per pupil operations and maintenance expenditures throughout the country. Before cost adjustments, 10 states and the District of Columbia had operations and maintenance expenditures above $700 per pupil. After cost adjustments, the number rose to 14 states and the District of Columbia. At the other end of the continuum, the number of states with expenditures below $500 fell from 12 to 5. The middle of the distribution between $500 and $700 per pupil contained 28 states before cost adjustments and 31 states after adjustments (See figures 5-9 and 5-10).

Table 5-12.—Facilities expenditures (in unadjusted dollars) across objects, by state characteristic: School year 1997–98

State characteristics	Facilities expenditures (in thousands)	Percentage of facilities expenditures spent on:			
		Construction	Land and equipment	Initial equipment	Operations and maintenance[1]
United States	**$57,846,479**	**37.9**	**7.8**	**4.2**	**50.1**
Region					
Northeast	11,882,224	31.2	12.3	2.2	54.4
Midwest	13,767,590	33.0	9.4	5.8	51.9
South	18,945,696	43.0	3.8	5.0	48.3
West	13,250,970	41.8	7.9	3.4	46.9
Percentage of students living in urban area					
Less than 20 percent	7,474,502	39.8	4.3	3.9	52.0
20–less than 30 percent	14,644,038	35.7	6.5	3.1	54.7
30–less than 40 percent	20,757,009	37.8	8.0	5.0	49.2
40 percent or more	14,970,930	39.1	10.6	4.4	45.9
Percentage of minority students					
Less than 10 percent	1,868,130	29.8	13.0	3.1	54.1
10–less than 30 percent	19,712,810	36.7	5.9	3.8	53.6
30–less than 50 percent	22,770,610	34.8	10.8	5.7	48.7
50 percent or more	13,494,929	45.9	4.8	2.5	46.7
Percentage of LEP students[2]					
Less than 1 percent	12,895,017	40.6	4.1	2.7	52.5
1–less than 5 percent	20,859,096	34.6	8.5	5.9	51.0
5 percent or more	22,841,611	40.7	8.9	3.5	46.9
Percentage of school aged students living in poverty					
Less than 10 percent	3,938,233	31.1	7.9	4.5	56.6
10–less than 15 percent	11,802,755	39.7	5.5	5.3	49.6
15–less than 20 percent	12,111,112	37.2	4.8	2.5	55.5
20 percent or more	29,994,380	38.4	9.9	4.5	47.3
Per capita gross state product[3]					
Less than $25,000	4,757,336	36.8	5.9	2.8	54.4
$25,000–less than $30,000	36,946,316	41.6	5.7	4.1	48.5
$30,000 or more	15,996,513	29.6	13.3	4.9	52.2
Median housing value					
Less than $50,000	2,295,477	32.4	8.1	2.2	57.4
$50,000–less than $65,000	18,134,112	39.4	5.4	3.9	51.2
$65,000–less than $100,000	20,289,708	40.2	7.4	6.3	46.0
$100,000 or more	17,127,182	34.2	10.7	2.4	52.7
Median household income					
Less than $30,000	8,861,094	38.0	6.0	4.9	51.1
$30,000–less than $35,000	22,599,882	38.4	8.6	3.8	49.2
$35,000–less than $40,000	19,731,724	36.7	9.1	4.5	49.6
$40,000 or more	6,653,779	39.6	3.7	3.7	53.0

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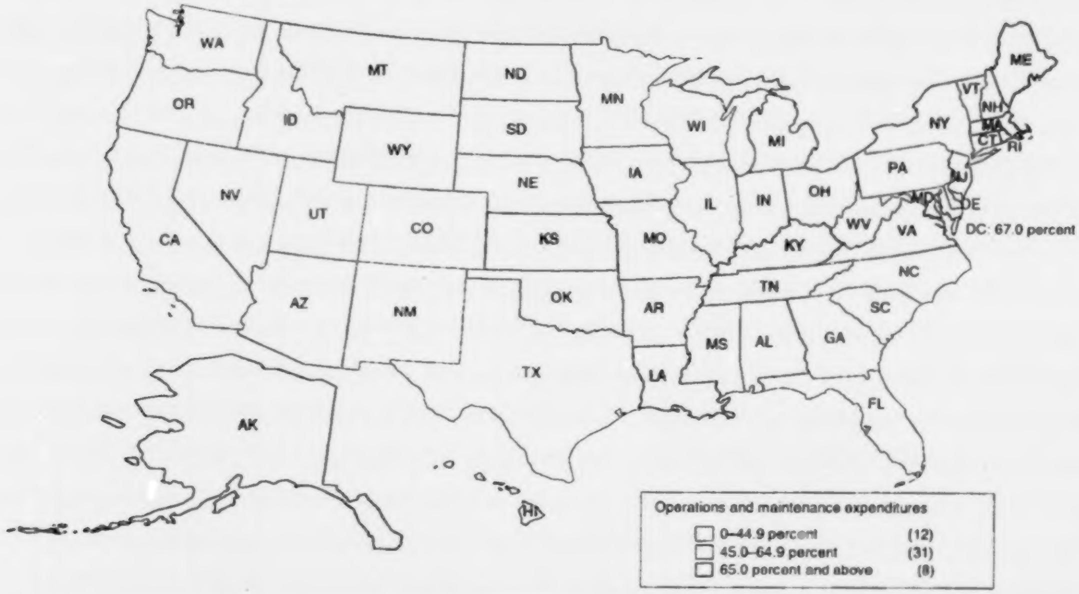
[1] Includes property expenditures plus current expenditures on operations and maintenance.

[2] Kentucky, Nebraska, South Dakota, and Vermont were missing LEP data. The dollar sum for this category therefore will not equal the United States total.

[3] Per capita gross state product data is not applicable for the District of Columbia. The dollar sum for this category therefore will not equal the United States total.

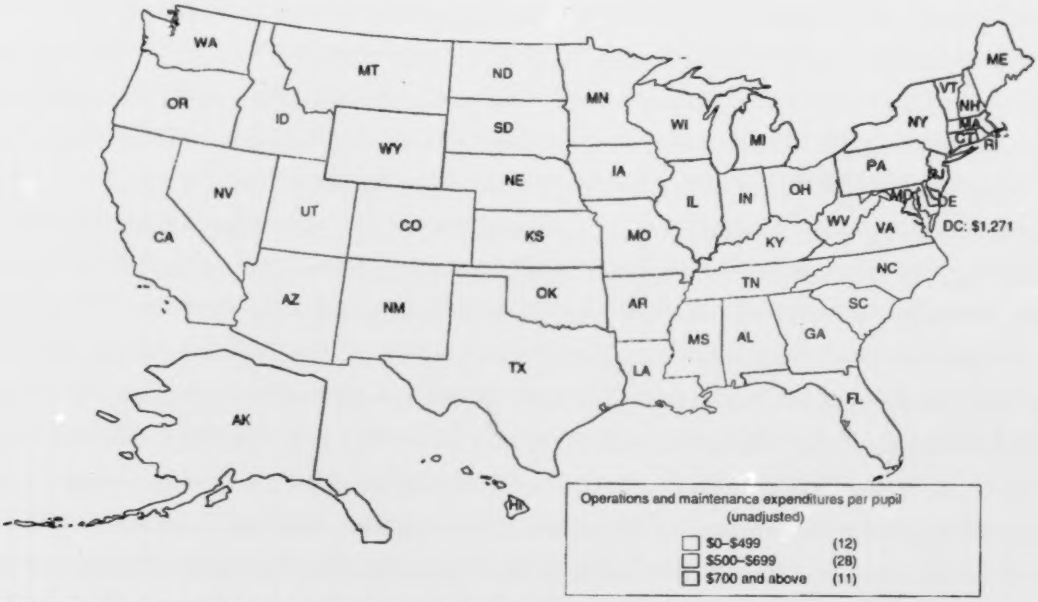
SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94; U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Figure 5-8.—Expenditures for operations and maintenance as a percentage of facilities expenditures, by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

Figure 5-9.—Expenditures per pupil for operations and maintenance (in unadjusted dollars), by state: School year 1997–98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998.

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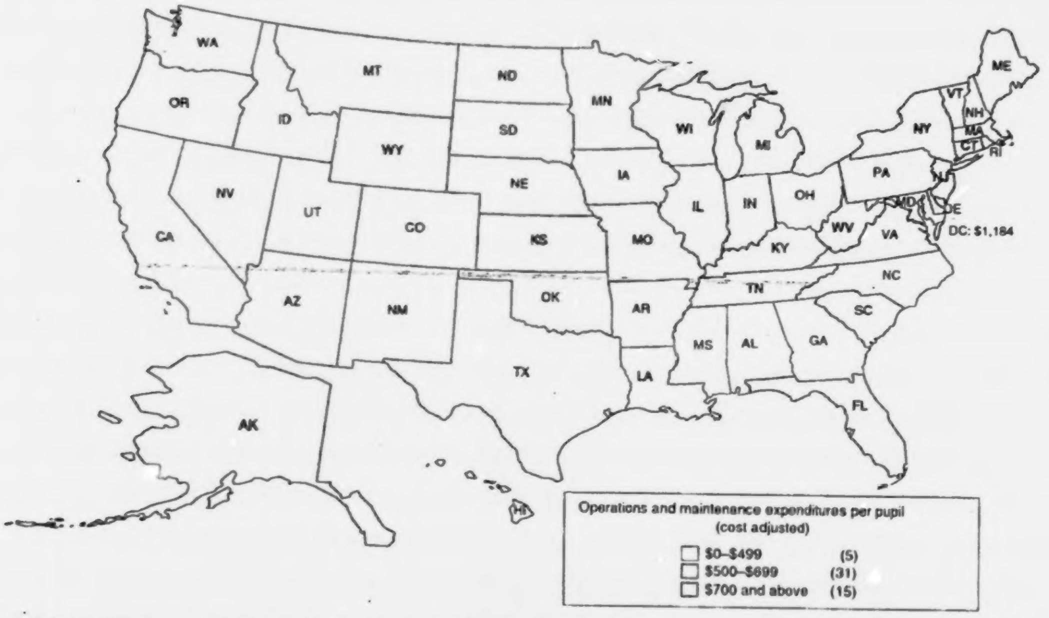
Figure 5-10.—Expenditures per pupil for operations and maintenance (in cost adjusted dollars), by state: School year 1997-98



SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers and William J. Fowler, Jr., 1998.

Cost adjustments had little effect on regional rankings of operations and maintenance expenditures per pupil. After adjustments, the northeast still had the highest average per pupil expenditures ($723), but the west replaced the south as the region with the lowest per-pupil spending ($547) (See table 5-11). However, the ratio of expenditures between the highest and lowest expenditure regions decreased only slightly—from 1.4 to 1 before cost adjustments to 1.3 to 1 after adjustments.

Operations and maintenance expenditures per pupil showed a significant, positive relationship with all three measures of state wealth—GSP per capita, median household income, and median housing value—in unadjusted dollars and with GSP per capita in cost-adjusted dollars.[38] Stated differently, states with greater wealth and income tended to have higher operations and maintenance expenditures per pupil than low-wealth and low-income states. However, operations and maintenance expenditures per pupil showed a significant relationship with only one student demographic characteristic (percent of students living in urban areas), both with and without cost adjustments applied to expenditures.[39] The higher the percent of students living in urban areas, the higher were expenditures for plant maintenance and operation.

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[38] The correlation between operations and maintenance per pupil expenditures and per capita GSP was +0.63, significant at the 0.001 level; with median housing value, +0.35 significant at the 0.05 level; and with median household income, +0.45 significant at the 0.001 level. After cost adjustments, the correlation with per capita GSP was +0.46, significant at the 0.001 level.

[39] The correlation between operations and maintenance expenditures per pupil and percent students living in urban areas was +0.42 both before and after cost adjustments, and both significant at the 0.01 level.

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Chapter 6: Summary of Findings

This report examined the financing of elementary and secondary education in the 50 states and the District of Columbia during the 1997–98 school year. Chapter 2 described the sources of education funding, focusing on federal, state, and local revenues for education. Chapters 3, 4, and 5 described the patterns of expenditure, starting with total expenditures and then providing greater detail on current and capital expenditures. This chapter synthesizes the material presented previously and highlights the key findings of the report.

Education Revenues

Revenues for elementary and secondary education totaled just under $326 billion in 1997–98. State governments provided the largest share of total revenues—nearly $158 billion, or 48.4 percent of the total. Local governments provided the second-largest share—about $146 billion, or 44.8 percent of the total. The federal government provided the remainder—about $22 billion, or 6.8 percent of total revenues. Revenues per pupil were $3,418 from state governments, $3,168 from local governments, and $481 from the federal government.

Range in Revenues Per Pupil across States

Although federal, state, and local revenues per pupil varied from state to state, the amount of variation was not consistent. Excluding the District of Columbia, which was an outlier on all three measures, state revenues per pupil showed the greatest range and federal revenues per pupil the smallest range across the states. In unadjusted dollars, state revenues per pupil ranged from a high of $6,009 in Hawaii to a low of $633 in New Hampshire, with a ratio of 9.5 to 1. Local revenues per pupil followed, with a range from $5,972 in New Jersey to $857 in New Mexico, and a ratio of 7.0 to 1.[40] Federal revenues per pupil were third, with a range from $1,133 in Alaska to $258 in New Hampshire and a ratio of 4.4 to 1. In adjusted dollars, the ratios of the highest to the lowest states were 10.0 to 1 (state), 6.0 to 1 (local), and 3.6 to 1 (Federal).

Regional Differences in Revenues Per Pupil

Total revenues and local revenues per pupil were highest in the northeast, while state and federal revenues per pupil were highest in the west. However, no region consistently had the lowest revenues per pupil from different sources. State revenues per pupil were lowest in the south, local revenues per pupil in the west, and federal revenues per pupil in the midwest.

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[40] The ratio excludes Hawaii, with local revenues per pupil of $163, since Hawaii funds education almost fully at the state level.

With cost adjustments, total and local revenues per pupil were still highest in the northeast, but the midwest replaced the west as the region with the highest state revenues per pupil and the south replaced the west as the region with the highest federal revenues per pupil. The west remained the region with the lowest local revenues per pupil, but the northeast replaced the south as the region with the lowest state revenues per pupil and the midwest as the region with the lowest federal revenues per pupil.

Relationship between State Fiscal and Demographic Characteristics and the Share of Revenues from Different Sources

State wealth—measured as GSP per capita, median household income, and median housing value—was unrelated to the share of revenues from state and local sources, but the first two wealth measures were negatively related to the share of revenues from federal sources. Put differently, there was some tendency for states with lower GSP per capita and median household income to get a higher share of their revenues from the federal government than states with higher GSP per capita and household income. These relationships would be expected because a large portion of federal revenues, most notably Title I funds, are distributed based on the children living in poverty.

When the District of Columbia was included in the analysis, there was no relationship between state characteristics such as percent minority enrollment and percent children in poverty and the share of revenues from state and local sources. Excluding the District of Columbia, however, percent minority enrollment had a small positive relationship with the state share of total revenues and a small negative relationship with the local share of total revenues. In contrast, percent minority enrollment and percent of children in poverty were positively related to the share of revenues coming from the federal government. States with higher concentrations of minority and poor children tended to receive a higher share of their revenues from the federal government than states with relatively fewer minority and poor children. These relationships would again be expected based on the way federal funds are distributed to states and school districts.

Relationship between State Fiscal and Demographic Characteristics and Revenues Per Pupil

All three measures of state wealth—GSP per capita, median household income, and median housing value—showed positive relationships with both local revenues per pupil and total revenues per pupil, but no relationship with either state or federal revenues per pupil in unadjusted dollars. States with higher fiscal capacity tended to raise larger amounts of money per pupil from local sources, which in turn translated into higher total revenues per pupil for education. With cost adjustments, GSP per capita continued to be positively related to both total and local revenues per pupil, but the strength of the relationships was reduced. Median household income continued to be related to total revenues per pupil—also at a reduced level—but the relationship with local revenues per pupil was eliminated. However, both GSP per capita and median household income were now negatively related to federal revenues per pupil. The higher a state's wealth and income, the lower is the state's federal revenues per pupil.

Finally, state characteristics such as percent minority enrollment and percent children in poverty showed no relationship with unadjusted and cost-adjusted state, local, or total revenues per pupil. However, both of these state characteristics showed a positive relationship with federal revenues per pupil, in both unadjusted and cost-adjusted dollars. States with higher concentrations of minority and poor children tended to have higher federal revenues per pupil than states with relatively fewer minority and poor children.

Education Expenditures

This report examined state education expenditures in several areas: total expenditures, current and capital expenditures, expenditures for four current functions (instruction, student and staff support services, administration, and operations), and facilities. The key findings about expenditures are highlighted below.

Total expenditures for public elementary and secondary education were $334 billion in 1997–98. Current expenditures were the largest component, totaling nearly $286 billion and about 85 percent of total expenditures. Capital expenditures were just under $44 billion, or about 13 percent of total expenditures. Total expenditures were $7,247 per pupil, current expenditures were $6,189 per pupil, and capital expenditures were $953 per pupil.

Current expenditures included several major functions. Instruction was the largest function, totaling $176.5 billion and 61.8 percent of current expenditures. School operations (transportation and plant maintenance) were the second-largest component at $39.4 billion, followed by school and district administration at $30.8 billion, support services for students and instructional staff at $26.3 billion, and food and enterprise operations at $12.6 billion. Expenditures per pupil were $3,827 for instruction, $567 for student and staff support services, $669 for administration, and $855 for school operations.

Range in Expenditures Per Pupil across States

All measures of expenditure per pupil showed some variation across states, but the amount of variation was not consistent. Using the ratio of expenditures between the highest and the lowest expenditure state as the measure of variation, capital expenditures per pupil showed the greatest range in both unadjusted and cost-adjusted dollars. In unadjusted dollars, capital expenditures per pupil ranged from a high of $1,520 in Nevada to a low of $297 in Rhode Island—a ratio of 5.1 to 1. In contrast, the ratio between the highest and lowest expenditure state was only 2.4 to 1 for current expenditures and 2.2 to 1 for total expenditures. In cost-adjusted dollars, the ratios were 6.2 to 1, 2.0 to 1, and 1.8 to 1, respectively.

Within current expenditures, the range in unadjusted expenditures per pupil was highest for student and staff support services, and lowest for instruction. Excluding the District of Columbia, unadjusted expenditures per pupil for student and staff support services ranged from a high of $1,042 in New Jersey to a low of $285 in North Dakota—a ratio of nearly 3.7 to 1. Expenditures per pupil for operations followed, with a range from $1,486 in New Jersey to $481 in Utah and a ratio of nearly 3.1 to 1. Expenditures per pupil for administration were next in variation, with a range from $999 in Colorado to $346 in Utah and a ratio of nearly 2.9 to 1. Expenditures per pupil for instruction had the smallest variation, with a range from $6,017 in New York to $2,620 in Utah and a ratio of 2.3 to 1. In cost-adjusted dollars, the ratios were 2.9 to 1, 2.6 to 1, 2.8 to 1, and 2.0 to 1, respectively.

Regional Differences in Expenditures Per Pupil

In unadjusted dollars, the northeast was the region with the highest expenditures per pupil on all measures except capital expenditures and the south had the lowest expenditures per pupil on all measures except operations.[41] In cost-adjusted dollars, the northeast remained the highest expenditure region on four of the seven measures (total expenditures, current expenditures, instructional expenditures, and expenditures for operations). However, the midwest replaced the northeast as the highest expenditure region on the other three measures (capital expenditures, expenditures for student and staff support services, and expenditures for administration). At the other end of the distribution, the south remained the lowest expenditure region on three measures (capital, administration, and operations expenditures). However, the west replaced the south as the lowest expenditure region on the other four measures (total expenditures, current expenditures, instructional expenditures, and expenditures for student and staff support services).

Relationship between State Fiscal and Demographic Characteristics and Expenditures Per Pupil

State wealth—as measured by GSP per capita, median household income, and median housing value—consistently had a positive relationship with all measures of expenditure per pupil except capital expenditures, in unadjusted dollars. Put differently, wealthier states tended to spend more per pupil on all education functions than poorer states. Because of their greater fiscal capacity, wealthier states were able to spend more on all functions rather than to make tradeoffs among them. Poorer states, in contrast, presumably because of their more limited fiscal capacity, spent less on all functions. Cost adjustments to expenditures tended to reduce the strength of the relationship between state fiscal capacity and most measures of expenditure per pupil. However, even with cost adjustments, state wealth continued to be positively related to total expenditures per pupil and to expenditures per pupil for most education functions.

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[41] This summary analysis included all categories of expenditure except food services and enterprise activities.

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Appendix A: Supplementary Tables

Table A-1.—Local, intermediate, state and federal revenues: School year 1997–98

State	Total revenues[1]	Type of revenue				
		Local	Intermediate	State	Federal	Other
United States	**[2]$325,976,011,278**	**[2]$144,975,956,973**	**$1,152,716,642**	**$157,645,372,316**	**$22,201,965,347**	**[2]$26,716,019,669**
Alabama	4,146,628,961	1,147,695,953	19,865,233	2,589,826,250	389,241,525	183,725,507
Alaska	1,218,425,049	311,509,142	0	757,285,668	149,630,239	0
Arizona	4,731,675,351	1,979,025,037	173,163,836	2,096,738,811	482,747,667	829,783,414
Arkansas	2,600,655,473	816,754,513	2,885,492	1,500,333,675	280,681,793	144,795,157
California	38,142,612,817	12,058,424,956	0	22,963,394,538	3,120,793,323	2,286,011,030
Colorado	4,327,326,214	2,221,459,164	7,003,764	1,879,065,356	219,797,930	1,555,690,973
Connecticut	[2]5,160,728,163	[2]3,033,194,349	0	1,925,675,601	201,858,213	[2]379,971,159
Delaware	913,615,548	256,164,543	0	588,210,603	69,240,402	29,386,928
District of Columbia	706,935,000	590,572,000	0	0	116,363,000	[2]52,663,267
Florida	14,988,118,114	6,531,728,367	0	7,311,149,394	1,145,240,353	1,009,000,206
Georgia	9,041,434,301	3,799,418,853	0	4,625,560,390	616,455,058	641,372,313
Hawaii	1,282,701,537	[1]30,975,111	0	1,141,001,845	110,724,581	90,302,399
Idaho	1,320,646,636	399,755,250	0	827,954,548	92,936,838	84,513,982
Illinois	14,194,654,375	9,203,851,596	0	4,033,014,824	957,787,955	1,705,149,219
Indiana	7,513,406,552	3,238,259,738	51,423,716	3,860,330,542	363,392,556	297,654,311
Iowa	3,346,481,028	1,445,885,411	7,430,175	1,715,705,646	177,459,796	231,617,049
Kansas	3,122,237,669	1,017,587,708	112,360,003	1,807,349,876	184,940,082	372,585,000
Kentucky	3,932,067,643	1,128,408,815	0	2,427,126,473	376,532,355	34,652,812
Louisiana	[2]4,494,428,754	[2]1,721,616,942	0	2,266,287,211	506,524,601	486,172,386
Maine	1,600,634,909	759,930,868	0	728,812,477	111,891,564	27,937,609
Maryland	6,454,695,755	3,602,764,536	0	2,514,140,520	337,790,699	148,001,440
Massachusetts	7,893,657,009	4,284,907,301	0	3,213,490,456	395,259,252	551,027
Michigan	14,329,714,745	3,910,371,158	9,571,156	9,459,203,137	950,569,294	1,361,625,749
Minnesota	6,529,420,391	2,580,379,753	210,494,634	3,418,032,589	320,513,415	960,937,483
Mississippi	2,407,954,170	733,954,199	1,115,635	1,333,568,478	339,315,858	10,983,603
Missouri	6,005,255,632	3,216,340,948	28,988,868	2,384,740,828	375,184,988	527,332,282
Montana	1,029,938,821	349,327,252	92,718,872	482,681,393	105,211,304	39,275,262
Nebraska	1,964,204,734	1,168,186,115	14,456,342	650,846,294	130,715,983	111,124,986
Nevada	1,910,793,713	1,215,366,982	0	607,846,442	87,580,289	65,897,855
New Hampshire	1,364,942,732	1,185,394,814	0	127,607,497	51,940,421	60,404,500
New Jersey	13,189,983,277	7,466,159,420	90,365	5,246,645,965	477,087,527	929,915,503
New Mexico	1,952,452,158	284,281,417	0	1,409,494,528	258,676,213	129,705,049
New York	27,782,468,179	15,110,873,075	120,595,265	11,038,713,761	1,512,286,078	1,327,756,511
North Carolina	7,188,614,706	1,829,557,262	0	4,838,150,208	520,907,236	361,928,924
North Dakota	682,418,716	310,637,164	7,204,002	280,238,399	84,339,151	49,116,970

Table A-1.—Local, intermediate, state and federal revenues: School year 1997–98—Continued

State	Total revenues[1]	Type of revenue				
		Local	Intermediate	State	Federal	Other
United States	**[2]$325,976,011,278**	**[2]$144,975,956,973**	**$1,152,716,642**	**$157,645,372,316**	**$22,201,965,347**	**[2]$26,716,019,669**
Ohio	13,458,094,643	7,100,393,635	26,568,403	5,547,735,697	783,396,908	1,088,772,566
Oklahoma	3,416,295,732	953,925,336	63,828,330	2,103,242,640	295,299,426	228,009,234
Oregon	3,883,939,226	1,372,113,414	58,359,433	2,204,917,567	248,548,812	262,916,797
Pennsylvania	14,837,945,311	8,218,701,924	14,134,524	5,736,509,309	868,599,554	132,324,615
Rhode Island	1,264,155,653	688,097,979	0	507,377,209	68,680,465	[2]94,173,533
South Carolina	4,055,072,463	1,623,593,714	0	2,087,805,764	343,672,985	562,144,685
South Dakota	794,255,517	422,763,810	9,451,918	282,517,823	79,521,966	35,901,264
Tennessee	4,815,832,540	2,090,573,295	0	2,299,491,419	425,767,826	478,178,575
Texas	24,179,060,127	11,593,016,360	65,392,054	10,675,577,511	1,845,074,202	4,362,727,703
Utah	2,305,396,542	738,940,571	0	1,406,576,658	159,879,313	165,476,478
Vermont	861,642,698	563,318,948	0	253,572,082	44,751,668	24,428,245
Virginia	[2]7,757,954,460	[2]4,919,793,838	0	2,432,369,946	405,790,676	535,898,631
Washington	6,895,693,451	1,904,387,282	500	4,548,850,661	442,455,008	778,333,189
West Virginia	2,216,983,650	622,307,521	773,118	1,389,076,164	204,826,847	110,814,476
Wisconsin	7,059,759,115	2,953,560,067	0	3,789,319,581	316,879,467	1,327,515,517
Wyoming	702,001,318	269,749,567	54,841,004	330,208,062	47,202,685	862,296

[1] Total revenues does not include other revenues. Other revenues include revenues from bond sales, and sales of fixed assets.

[2] Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-2.—Local revenues by source: School year 1997–98

State	Local revenues	Source: Independent LEA: Property tax	Source: Independent LEA: Non-property tax	Source: Other government-dependent LEA: Property tax	Source: Other government-dependent LEA: Non-property tax	Source: Individual tuition	Source: Individual transportation fees
United States	**[1]$144,975,956,973**	**$93,878,460,468**	**$5,613,643,199**	**$17,305,689,152**	**$8,774,816,882**	**[2]$473,222,599**	**[2]$47,007,428**
Alabama	1,147,695,953	0	0	435,726,086	277,829,070	1,953,340	0
Alaska	311,509,142	0	0	[3]0	241,083,570	40,709	0
Arizona	1,979,025,037	1,637,051,652	0	0	0	[2]480,263	[2]87,668
Arkansas	816,754,513	605,544,399	21,245,402	0	0	1,650,508	0
California	12,058,424,956	9,502,500,779	97,170,277	185,462	0	0	7,542,618
Colorado	2,221,459,164	1,631,753,027	213,760,158	0	0	14,352,651	8,071,895
Connecticut	[1]3,033,194,349	0	0	2,868,971,602	0	1,816,963	0
Delaware	256,164,543	213,536,994	0	0	0	0	0
District of Columbia	590,572,000	0	0	[3]0	582,985,000	248,568	0
Florida	6,531,728,367	5,418,081,256	0	0	0	418,746	1,534,724
Georgia	3,799,418,853	2,707,141,327	540,487,370	63,995,204	0	14,491,952	0
Hawaii	30,975,111	0	0	359,908	0	4,696,851	0
Idaho	399,755,250	331,848,283	2,367,034	0	0	645,267	406,300
Illinois	9,203,851,596	7,595,789,674	0	0	501,065,898	12,995,356	4,856,350
Indiana	3,238,259,738	2,364,710,185	378,827,408	0	0	4,428,290	0
Iowa	1,445,885,411	1,116,410,527	33,611,319	0	0	1,877,041	1,509,076
Kansas	1,017,587,708	828,235,306	0	0	0	3,077,899	0
Kentucky	1,128,408,815	709,190,746	233,352,397	0	11,966,524	4,055,774	15,046
Louisiana	[1]1,721,616,942	614,052,122	880,750,024	0	0	[2]8,669,698	622,527
Maine	759,930,868	727,925,204	0	0	0	2,960,226	0
Maryland	3,602,764,536	0	0	1,737,231,401	1,603,297,055	10,844,759	2,396,607
Massachusetts	4,284,907,301	0	0	4,033,703,942	0	2,063,403	1,527,705
Michigan	3,910,371,158	3,046,021,754	27,191,579	0	1,581,972	34,443,286	3,688,014
Minnesota	2,580,379,753	2,005,736,192	0	0	0	43,549,209	238,482
Mississippi	733,954,199	549,195,717	2,400,256	0	3,352,132	3,506,236	443,422
Missouri	3,216,340,948	2,388,159,454	384,478,097	0	0	15,414,165	693,644
Montana	349,327,252	244,810,942	31,362,784	0	0	1,455,992	204,903
Nebraska	1,168,186,115	1,006,771,416	15,258,463	0	0	1,937,060	42,754
Nevada	1,215,366,982	477,522,160	589,466,033	0	0	3,505	0
New Hampshire	1,185,394,814	907,899,587	0	222,615,106	0	3,031,561	298,159
New Jersey	7,466,159,420	6,937,843,135	0	0	1,335,181	42,141,640	1,523,855
New Mexico	284,281,417	186,046,946	0	0	0	4,520,960	0
New York	15,110,873,075	9,369,340,082	179,309,115	4,644,176,990	29,820,378	28,603,246	0
North Carolina	1,829,557,262	0	0	1,389,280,588	99,242,096	3,487,899	0
North Dakota	310,637,164	245,210,202	1,742,136	0	934,645	858,400	335,656

Table A-2.—Local revenues by source: School year 1997–98—Continued

		Source					
		Independent LEA		Other government-dependent LEA			
State	Local revenues	Property tax	Non-property tax	Property tax	Non-property tax	Individual tuition	Individual transportation fees
United States	**[1]$144,975,956,973**	**$93,878,460,468**	**$5,613,643,199**	**$17,305,689,152**	**$8,774,816,882**	**[2]$473,222,599**	**[2]$47,007,428**
Ohio	7,100,393,635	5,937,097,582	141,085,948	0	0	[2]49,995,090	4,509,762
Oklahoma	953,925,336	682,253,625	0	0	2,193,419	10,034,422	0
Oregon	1,372,113,414	1,029,842,416	1,387,350	0	5,029,477	1,427,368	120,306
Pennsylvania	8,218,701,924	5,912,921,193	1,585,800,615	0	0	25,828,002	13,125
Rhode Island	688,097,979	0	0	661,734,951	0	562,590	104,670
South Carolina	1,623,593,714	852,027,399	21,944,643	355,510,954	109,169,077	2,988,248	73,299
South Dakota	422,763,810	357,006,339	0	0	15,746,417	117,189	13,786
Tennessee	2,090,573,295	0	0	854,101,332	741,205,761	3,331,871	0
Texas	11,593,016,360	9,921,007,996	159,117,730	6,435,200	271,984	50,471,619	0
Utah	738,940,571	518,889,620	65,246,814	0	337,600	5,402,326	1,223,727
Vermont	563,318,948	505,076,072	1,753,704	321,488	0	2,386,735	242,478
Virginia	[1]4,919,793,838	0	0	[3]0	4,544,106,268	10,665,966	1,862,845
Washington	1,904,387,282	1,432,537,631	1,392,823	13,955,628	919,353	29,569,806	2,716,590
West Virginia	622,307,521	533,704,080	0	231,562	1,344,005	1,754,593	366
Wisconsin	2,953,560,067	2,592,167,925	0	17,151,748	0	3,925,655	0
Wyoming	269,749,567	235,599,522	3,133,720	0	0	39,696	87,069

Table A-2.—Local revenues by source: School year 1997–98—Continued

State	Local revenues	Source: Earnings on investments	Food service	Student activities	Textbook fees	Summer school	Other
United States	**[1]$144,975,956,973**	**$5,023,381,927**	**$4,877,226,995**	**[1]$2,677,560,328**	**$164,655,427**	**[2]$90,386,083**	**[2]$6,049,906,487**
Alabama	1,147,695,953	43,811,013	93,156,775	110,861,963	789,855	0	183,567,851
Alaska	311,509,142	10,858,256	10,385,471	22,201,759	96,556	0	26,842,821
Arizona	1,979,025,037	68,324,756	74,323,368	31,349,769	0	[2]118,952	167,288,610
Arkansas	816,754,513	25,540,690	64,340,621	78,120,161	23,503	562,201	19,727,028
California	12,058,424,956	731,610,856	394,947,536	0	0	0	1,324,467,428
Colorado	2,221,459,164	96,547,402	67,409,419	71,584,785	3,740,950	2,172,347	112,066,530
Connecticut	[1]3,033,194,349	716,206	76,687,634	[1]60,115,781	0	156,203	24,729,960
Delaware	256,164,543	12,412,706	11,807,228	572,850	0	0	17,834,765
District of Columbia	590,572,000	66,498	1,087,377	2,125,000	0	0	4,059,557
Florida	6,531,728,367	282,941,385	233,917,607	341,752,237	8,681,145	0	244,401,267
Georgia	3,799,418,853	131,978,396	151,611,611	1,991,555	0	6,099,007	181,622,431
Hawaii	30,975,111	0	16,464,224	529,755	0	3,054,913	5,869,460
Idaho	399,755,250	21,076,212	19,927,460	1,565,036	0	0	21,919,658
Illinois	9,203,851,596	452,538,373	183,985,546	91,298,318	55,873,304	10,740,948	294,707,829
Indiana	3,238,259,738	75,019,774	153,633,102	5,276,048	51,027,217	2,941,899	202,395,815
Iowa	1,445,885,411	43,340,859	74,750,333	88,312,243	6,640,051	1,629,981	77,803,981
Kansas	1,017,587,708	47,277,761	66,973,748	2,281,564	11,161,886	0	58,579,544
Kentucky	1,128,408,815	41,416,196	81,012,232	722,027	1,043,899	0	45,633,974
Louisiana	[1]1,721,616,942	84,962,117	44,689,537	[1]52,354,258	341,716	[2]2,484,469	32,690,474
Maine	759,930,868	3,144,184	13,299,553	584,438	0	141,791	11,875,472
Maryland	3,602,764,536	14,621,990	81,456,552	102,980,869	0	3,801,455	46,133,848
Massachusetts	4,284,907,301	5,468,264	93,178,390	11,587,249	0	719,504	136,658,844
Michigan	3,910,371,158	317,649,050	172,460,745	62,164,212	0	5,908,923	239,261,623
Minnesota	2,580,379,753	138,016,945	131,726,675	77,608,036	0	0	183,504,214
Mississippi	733,954,199	30,708,957	40,076,593	36,640,381	0	1,296,894	66,333,612
Missouri	3,216,340,948	127,306,831	106,026,092	114,161,490	0	0	80,101,175
Montana	349,327,252	15,991,201	13,191,477	28,211,586	108,262	304,592	13,685,513
Nebraska	1,168,186,115	22,782,042	43,484,426	61,587,503	0	857,837	15,464,614
Nevada	1,215,366,982	59,489,660	22,488,485	43,820,755	0	34,597	22,541,787
New Hampshire	1,185,394,814	5,990,797	27,918,273	938,986	0	380,292	16,322,053
New Jersey	7,466,159,420	96,724,194	180,463,766	[2]80,337,903	2,071,112	525,710	[2]123,192,924
New Mexico	284,281,417	33,676,097	24,460,246	14,342,926	0	375,202	20,859,040
New York	15,110,873,075	261,676,502	219,987,874	7,947,622	177,959	4,101,420	365,731,887
North Carolina	1,829,557,262	31,035,083	191,491,559	0	0	2,578,314	112,441,723
North Dakota	310,637,164	9,872,948	16,350,512	19,232,635	0	322,463	15,777,567

Table A-2.—Local revenues by source: School year 1997–98—Continued

State	Local revenues	Source Earnings on investments	Food service	Student activities	Textbook fees	Summer school	Other
United States	**[1]$144,975,956,973**	**$5,023,381,927**	**$4,877,226,995**	**[1]$2,677,560,328**	**$164,655,427**	**[2]$90,386,083**	**[2]$6,049,906,487**
Ohio	7,100,393,635	232,097,132	265,471,846	196,882,929	14,544,470	[2]14,327,057	244,381,819
Oklahoma	953,925,336	41,989,331	56,374,841	112,336,181	0	1,970,913	46,772,604
Oregon	1,372,113,414	90,699,764	46,374,141	75,893,529	268,160	439,617	120,631,286
Pennsylvania	8,218,701,924	222,537,729	238,640,985	5,721,546	0	3,340,456	223,898,273
Rhode Island	688,097,979	573,848	15,405,107	186,089	19,320	374,952	9,136,452
South Carolina	1,623,593,714	62,455,630	61,798,096	107,379,957	0	2,671,638	47,574,773
South Dakota	422,763,810	16,524,212	19,713,463	3,833,008	0	491,026	9,318,370
Tennessee	2,090,573,295	32,023,241	129,495,998	203,147,452	0	3,436,143	123,831,497
Texas	11,593,016,360	648,385,300	422,726,115	114,448,079	0	0	270,152,337
Utah	738,940,571	44,526,248	45,263,236	5,493,278	373,244	0	52,184,478
Vermont	563,318,948	9,329,615	11,729,012	984,719	408	51,237	31,443,480
Virginia	[1]4,919,793,838	15,262,309	137,977,800	[1]90,370,094	396,011	7,458,338	111,694,207
Washington	1,904,387,282	119,363,434	84,106,478	[2]96,045,483	5,892,423	3,148,861	[2]114,738,772
West Virginia	622,307,521	19,489,421	24,746,820	2,821,509	89,804	258,234	37,867,127
Wisconsin	2,953,560,067	111,922,404	107,283,579	36,147,059	1,294,172	941,873	82,725,652
Wyoming	269,749,567	11,608,108	10,947,431	707,716	0	165,824	7,460,481

[1] Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

[2] Value affected by redistribution of reported values to correct for missing data.

[3] These states report "0" as property taxes on the NPEFS; property taxes are included in non-property taxes as transfers from local governments. According to state reports, property taxes comprise 82.5 percent of local revenues in Alaska, 41 percent of general government local revenues in Virginia and 19.5 percent of general fund revenues in the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-3.—Federal revenues by source: School year 1997–98

State	Federal revenues	Source			
		Directly to LEAs	Through state governments	Through intermediate agencies	Other revenue from federal sources
United States	**$22,201,965,347**	***$1,819,343,022**	***$18,983,095,673**	***$299,089,407**	***$1,100,437,244**
Alabama	389,241,525	19,226,227	357,515,010	2,896	12,497,392
Alaska	149,630,239	11,822,435	64,047,657	1,062,062	72,698,085
Arizona	482,747,667	124,794,630	346,673,259	0	11,279,778
Arkansas	280,681,793	3,446,562	268,720,209	127,320	8,387,702
California	3,120,793,323	666,671,635	2,260,483,487	64,775,050	128,863,151
Colorado	219,797,930	2,831,193	202,274,673	10,270,157	4,421,907
Connecticut	201,858,213	15,522,592	177,296,942	0	9,038,679
Delaware	69,240,402	8,092,409	59,581,265	0	1,566,728
District of Columbia	116,363,000	10,951,188	102,281,056	2,423,216	707,540
Florida	1,145,240,353	88,470,856	1,028,132,118	0	28,637,379
Georgia	616,455,058	8,166,572	575,847,504	0	32,440,982
Hawaii	110,724,581	50,799,465	31,353,263	0	28,571,853
Idaho	92,936,838	9,514,994	80,105,557	0	3,316,287
Illinois	957,787,955	42,812,103	911,545,514	3,380,965	49,373
Indiana	363,392,556	10,511,332	330,490,881	0	22,390,343
Iowa	177,459,796	4,865,981	159,280,205	3,962,912	9,350,698
Kansas	184,940,082	420,192	169,735,838	0	14,784,052
Kentucky	376,532,355	21,435,611	334,848,841	5,836,302	14,411,601
Louisiana	506,524,601	28,296,434	459,999,513	0	18,228,654
Maine	111,891,564	1,794,871	104,433,393	303,003	5,360,297
Maryland	337,790,699	28,798,448	280,764,692	11,486,226	16,741,333
Massachusetts	395,259,252	21,452,120	356,657,120	0	17,150,012
Michigan	950,569,294	38,207,299	843,834,987	38,531,874	29,995,134
Minnesota	320,513,415	10,347,695	300,303,575	0	9,862,145
Mississippi	339,315,858	5,656,359	327,312,774	0	6,346,724
Missouri	375,184,988	15,269,631	314,811,224	0	45,104,133
Montana	105,211,304	8,079,913	60,900,907	0	36,230,484
Nebraska	130,715,983	*14,284,253	*92,531,086	*2,559,567	21,341,077
Nevada	87,580,289	2,255,159	78,612,115	0	6,713,015
New Hampshire	51,940,421	2,532,493	46,600,271	1,518,915	1,288,742
New Jersey	477,087,527	*9,581,636	460,127,461	0	*7,378,430
New Mexico	258,676,213	92,607,299	161,250,706	37,490	4,780,718
New York	1,512,286,078	19,471,541	1,453,104,073	0	39,710,464
North Carolina	520,907,236	31,616,524	480,137,737	0	9,152,975
North Dakota	84,339,151	29,149,910	45,873,159	8,747,489	568,593
Ohio	783,396,908	25,829,288	729,308,630	23,676,354	4,582,636
Oklahoma	295,299,426	48,115,246	138,182,484	1,394,751	107,606,945
Oregon	248,548,812	1,186,497	173,182,837	0	74,179,478
Pennsylvania	868,599,554	43,695,935	815,619,315	7,386,992	1,897,312
Rhode Island	68,680,465	1,688,333	63,292,756	0	3,699,376
South Carolina	343,672,985	4,289,572	313,254,561	0	26,128,852
South Dakota	79,521,966	38,880,102	38,255,450	1,997,121	389,293
Tennessee	425,767,826	15,610,619	394,347,480	17,000	15,792,727
Texas	1,845,074,202	51,985,666	1,633,332,540	89,696,987	70,059,009
Utah	159,879,313	2,537,549	131,718,217	0	25,623,547
Vermont	44,751,668	420,924	41,270,384	2,173,997	886,363
Virginia	405,790,676	28,308,752	331,278,235	0	46,203,689
Washington	442,455,008	70,858,821	347,822,458	11,059,914	12,713,815
West Virginia	204,826,847	5,907,016	195,135,183	2,336,752	1,447,896
Wisconsin	316,879,467	20,060,507	269,767,986	4,324,095	22,726,879
Wyoming	47,202,685	210,633	39,859,085	0	7,132,967

* Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-4.—Current expenditures for elementary and secondary education by function: School year 1997–98

State	Current expenditures	Function		
		Instruction	Support services	Noninstructional services
United States	**[1]$285,489,511,135**	**[1]$176,522,906,643**	**[2]$96,473,458,114**	**[2]$12,493,146,376**
Alabama	3,633,158,852	2,219,707,781	1,157,713,538	255,737,532
Alaska	1,092,750,100	[2]622,396,196	[2]433,239,051	37,114,853
Arizona	[2]3,740,638,121	[2]2,163,075,725	[2]1,350,041,035	227,521,361
Arkansas	2,149,237,194	1,362,690,351	635,730,214	150,816,628
California	32,759,491,610	20,033,782,156	11,412,150,810	1,313,558,644
Colorado	3,886,872,269	2,247,424,111	1,498,236,004	141,212,154
Connecticut	4,765,077,097	3,031,206,241	1,504,056,726	229,814,129
Delaware	830,731,124	514,269,183	275,908,490	40,553,451
District of Columbia	[1]647,201,639	[1]283,484,002	339,973,679	23,743,959
Florida	12,737,324,518	7,500,075,424	4,606,310,006	630,939,088
Georgia	7,770,241,380	4,833,423,998	2,492,009,579	444,807,803
Hawaii	1,112,350,984	712,022,872	328,519,570	71,808,542
Idaho	1,153,777,719	717,677,084	385,469,771	50,630,864
Illinois	12,473,064,433	7,568,725,615	4,472,681,425	431,657,393
Indiana	6,234,562,824	3,897,220,862	2,061,399,279	275,942,683
Iowa	3,005,421,266	1,842,537,233	1,017,528,753	145,355,280
Kansas	2,684,244,169	1,546,598,240	1,002,330,546	135,315,383
Kentucky	3,489,204,911	2,133,659,202	1,153,036,256	202,509,453
Louisiana	[1]4,030,379,352	2,415,114,107	1,279,564,796	[1]335,700,449
Maine	1,433,174,637	964,342,013	417,833,387	50,999,237
Maryland	5,843,685,372	3,661,048,600	1,901,323,142	281,313,630
Massachusetts	7,381,784,305	4,899,351,696	2,240,640,723	241,791,886
Michigan	12,003,818,087	7,044,614,219	4,604,270,581	354,933,287
Minnesota	5,452,570,935	3,423,447,271	1,804,162,653	224,961,011
Mississippi	2,164,591,566	1,327,435,521	682,395,199	154,760,846
Missouri	5,067,719,669	3,108,315,663	1,740,933,451	218,470,555
Montana	929,197,290	580,901,073	310,255,824	38,040,393
Nebraska	1,743,774,920	[2]1,096,437,220	517,114,049	[2]130,223,651
Nevada	1,570,575,974	944,836,983	575,767,065	49,971,926
New Hampshire	1,241,255,056	[2]810,161,144	[2]387,632,706	43,461,206
New Jersey	12,056,559,865	7,293,293,532	4,398,669,714	364,596,619
New Mexico	1,659,891,331	949,677,716	629,290,231	80,923,384
New York	25,332,735,272	17,220,209,373	7,412,444,349	700,081,550
North Carolina	6,497,648,309	4,072,780,329	2,015,604,869	409,263,111
North Dakota	599,442,750	367,110,733	183,737,858	48,594,159
Ohio	11,448,721,847	6,752,805,095	4,267,606,224	428,310,528
Oklahoma	3,138,690,408	1,860,768,719	1,085,991,737	191,929,952
Oregon	3,474,714,062	2,072,977,430	1,281,384,931	120,351,701
Pennsylvania	13,084,858,950	8,338,421,738	4,261,130,347	485,306,866
Rhode Island	1,215,594,877	815,847,180	366,561,973	33,185,724
South Carolina	3,507,016,989	2,087,547,044	1,202,315,554	217,154,391
South Dakota	665,082,314	409,200,918	218,910,276	36,971,120
Tennessee	4,409,338,313	2,867,088,240	1,318,056,638	224,193,435
Texas	21,188,676,395	13,013,000,698	7,052,149,104	1,123,526,592
Utah	1,916,688,368	1,265,282,409	541,638,799	109,767,160
Vermont	749,785,719	486,173,957	240,947,114	22,664,648
Virginia	[1]6,739,003,429	4,108,526,308	2,275,430,637	[1]355,046,484
Washington	[2]5,986,648,014	[2]3,520,728,469	2,185,774,531	280,145,014
West Virginia	1,905,939,530	1,181,952,416	610,863,382	113,123,732
Wisconsin	6,280,696,005	3,966,885,268	2,120,617,689	193,193,048
Wyoming	603,901,015	366,647,285	216,103,849	21,149,881

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Surrvey, School Year 1997–98.

Table A-5.—Current expenditures for elementary and secondary education instruction by object: School year 1997–98

State	Instruction expenditures	Object					
		Salaries	Employee benefits	Purchased services	Out-of-state tuition	Supplies	Other
United States	**[1]$176,522,906,643**	**[2]$128,331,229,784**	**[2]$32,628,852,372**	**[2]$4,856,211,717**	**[2]$1,841,206,623**	**[1]$8,175,638,230**	**[2]$689,767,917**
Alabama	2,219,707,781	1,619,273,363	403,384,509	36,272,741	991,199	153,106,243	6,679,727
Alaska	[2]622,396,196	[2]439,039,161	[2]111,106,443	[2]22,113,032	100,583	[2]29,497,828	[2]20,539,149
Arizona	2,163,075,725	1,782,425,115	277,108,011	22,595,707	20,871,675	40,374,823	19,700,394
Arkansas	1,362,690,351	1,021,737,618	239,117,229	26,684,742	6,146,779	66,145,696	2,858,288
California	20,033,782,156	14,167,957,597	3,865,785,652	611,902,891	410,479,106	968,731,266	8,925,644
Colorado	2,247,424,111	1,686,161,913	313,782,195	58,181,408	28,937,327	141,002,299	19,358,969
Connecticut	3,031,206,241	2,193,508,290	516,912,161	71,878,094	160,158,597	85,068,181	3,680,918
Delaware	514,269,183	346,624,489	116,540,306	11,889,155	9,820,148	28,099,410	1,295,675
District of Columbia	[1]283,484,002	238,180,412	21,449,008	1,705,613	[2]4,847,713	[1]15,894,386	[2]1,406,869
Florida	7,500,075,424	4,925,951,542	1,622,981,322	558,360,388	302,809	319,132,658	73,346,705
Georgia	4,833,423,998	3,577,240,357	973,040,593	50,940,516	1,628,575	227,040,955	3,533,001
Hawaii	712,022,872	489,234,445	162,221,206	20,399,384	0	38,041,715	2,126,122
Idaho	717,677,084	511,438,938	146,179,618	16,198,873	309,277	43,360,124	190,254
Illinois	7,568,725,615	5,701,653,982	1,171,996,084	228,118,312	127,006,787	326,476,553	13,473,897
Indiana	3,897,220,862	2,752,589,386	954,188,909	46,950,791	56,893	136,768,815	6,666,068
Iowa	1,842,537,233	1,320,587,925	319,744,878	55,512,310	14,533,664	118,321,628	13,836,828
Kansas	1,546,598,240	1,212,974,588	218,725,384	29,437,420	1,000,994	77,804,411	6,655,443
Kentucky	2,133,659,202	1,609,000,464	384,154,964	40,340,713	0	90,586,423	9,576,638
Louisiana	2,415,114,107	1,766,451,243	477,121,786	33,795,609	94,601	132,595,769	5,055,100
Maine	964,342,013	634,910,133	215,522,158	32,451,773	46,625,830	31,559,173	3,272,946
Maryland	3,661,048,600	2,455,990,698	865,350,783	79,497,760	141,238,840	110,952,849	8,017,670
Massachusetts	4,899,351,696	3,301,153,777	876,601,846	384,022,267	180,344,734	152,009,727	5,219,344
Michigan	7,044,614,219	4,950,038,973	1,611,958,058	146,707,198	291,302	295,322,576	40,296,112
Minnesota	3,423,447,271	2,558,078,276	618,012,005	97,465,769	2,435,719	125,208,702	22,246,800
Mississippi	1,327,435,521	977,569,549	234,123,327	23,324,677	2,317,612	85,614,261	4,486,095
Missouri	3,108,315,663	2,350,141,496	[2]429,394,735	70,620,485	0	248,116,186	[2]10,042,761
Montana	580,901,073	414,315,679	109,929,019	16,993,481	941,366	37,056,462	1,665,066
Nebraska	[2]1,096,437,220	[2]813,084,865	[2]193,224,570	24,120,094	14,965,672	43,199,863	7,842,157
Nevada	944,836,983	699,627,418	193,498,440	8,901,427	529,906	41,506,994	772,798
New Hampshire	[2]810,161,144	583,863,598	[2]120,804,780	22,670,817	54,211,743	27,220,434	1,389,772
New Jersey	7,293,293,532	5,441,937,681	1,097,754,777	68,432,608	326,260,648	291,355,159	67,552,660
New Mexico	949,677,716	698,520,253	173,605,736	16,137,206	0	61,188,151	226,370
New York	17,220,209,373	12,847,147,827	3,437,705,172	445,072,264	0	487,424,941	2,859,169
North Carolina	4,072,780,329	3,062,157,945	714,752,555	71,912,852	0	219,689,743	4,267,234
North Dakota	367,110,733	265,559,080	70,332,207	10,826,664	1,448,471	17,745,134	1,199,177

Table A-5.—Current expenditures for elementary and secondary education instruction by object: School year 1997-98—Continued

State	Instruction expenditures	Object					
		Salaries	Employee benefits	Purchased services	Out-of-state tuition	Supplies	Other
United States	**[1]$176,522,906,643**	**[2]$128,331,229,784**	**[2]$32,628,852,372**	**[2]$4,856,211,717**	**[2]$1,841,206,623**	**[1]$8,175,638,230**	**[2]$689,767,917**
Ohio	6,752,805,095	4,926,994,020	1,276,453,814	144,044,208	23,103,513	305,681,583	76,527,957
Oklahoma	1,860,768,719	1,339,599,794	328,419,330	35,635,614	0	144,707,271	12,406,709
Oregon	2,072,977,430	1,392,311,530	460,913,487	84,291,145	6,853,737	118,288,892	10,318,639
Pennsylvania	8,338,421,738	5,976,296,821	1,683,304,142	287,548,864	103,726,987	276,356,390	11,188,533
Rhode Island	815,847,180	573,429,005	177,355,323	18,585,882	26,576,267	19,264,502	636,201
South Carolina	2,087,547,044	1,553,530,166	374,286,709	33,275,852	51,214	101,518,235	24,884,868
South Dakota	409,200,918	296,637,034	65,384,869	13,522,830	7,707,378	24,973,070	975,737
Tennessee	2,867,088,240	2,085,759,612	411,564,739	46,888,751	0	316,031,228	6,843,910
Texas	13,013,000,698	10,255,001,176	1,336,754,575	365,176,297	25,794,005	931,035,107	99,239,539
Utah	1,265,282,409	864,857,742	302,586,244	27,921,351	167,614	60,441,520	9,307,938
Vermont	486,173,957	341,019,929	81,460,773	21,758,226	24,662,612	15,986,362	1,286,055
Virginia	4,108,526,308	3,039,035,082	813,720,600	67,618,256	2,665,157	182,821,589	2,665,624
Washington	[2]3,520,728,469	2,473,463,626	718,747,494	138,166,153	[2]6,100,272	161,097,541	23,153,383
West Virginia	1,181,952,416	811,347,920	318,934,631	14,828,041	243,769	36,485,056	112,998
Wisconsin	3,966,885,268	2,725,569,974	947,425,900	81,182,625	54,114,022	149,795,934	8,796,813
Wyoming	366,647,285	260,248,277	73,429,316	13,332,581	541,506	17,934,412	1,161,193

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997-98.

Table A-6.—Current expenditures for elementary and secondary education support services by function: School year 1997–98

State	Support services expenditures	Function						
		Student support services	Instructional staff support services	General (LEA) administration	School administration	Operations and maintenance	Student transportation	Other support services
United States	***$96,473,458,114**	***$14,201,252,118**	***$11,974,207,574**	***$5,870,283,089**	***$16,174,860,260**	***$27,951,985,608**	***$11,465,499,082**	***$8,835,370,384**
Alabama	1,157,713,538	147,595,100	140,320,560	100,420,864	220,744,279	318,059,882	153,940,893	76,631,958
Alaska	*433,239,051	*54,469,481	64,581,599	59,221,147	66,795,188	148,134,100	37,752,131	2,285,405
Arizona	*1,350,041,035	*165,676,416	*121,515,232	*149,951,866	*197,162,895	*417,851,545	*154,337,761	*143,545,321
Arkansas	635,730,214	94,234,377	84,877,331	72,673,597	50,854,320	206,791,736	88,249,435	38,049,419
California	11,412,150,810	1,695,483,251	1,551,734,992	186,389,372	2,414,132,972	3,235,742,516	855,706,551	1,472,961,156
Colorado	1,498,236,004	149,678,764	160,537,994	65,428,713	253,593,683	385,381,898	116,206,613	367,408,339
Connecticut	1,504,056,726	255,819,524	149,453,758	92,437,448	262,769,652	433,559,046	214,915,367	95,101,931
Delaware	275,908,490	38,063,756	11,613,812	8,840,851	46,798,830	80,409,054	47,711,171	42,471,016
District of Columbia	339,973,679	76,531,652	62,995,489	25,147,287	35,297,010	96,131,165	23,219,379	*20,651,698
Florida	4,606,310,006	624,682,321	740,283,162	142,553,274	790,497,640	1,389,206,319	537,921,693	381,165,597
Georgia	2,492,009,579	369,716,259	432,610,649	105,455,953	482,380,579	622,910,443	287,713,340	191,222,355
Hawaii	328,519,570	58,092,360	36,144,292	5,080,666	74,852,773	99,849,471	20,146,954	34,353,054
Idaho	385,469,771	62,569,793	38,150,188	32,190,023	68,218,511	112,222,424	52,708,667	19,410,166
Illinois	4,472,681,425	699,574,196	535,202,749	351,551,840	671,071,151	1,287,251,115	578,534,736	349,495,638
Indiana	2,061,399,279	267,544,141	186,098,255	111,595,374	347,452,791	672,192,173	337,456,089	139,060,457
Iowa	1,017,528,753	190,705,448	143,103,737	87,968,096	155,055,588	257,417,986	91,481,132	91,796,766
Kansas	1,002,330,546	148,838,249	113,079,210	103,116,220	178,906,930	288,223,314	110,287,037	59,879,587
Kentucky	1,153,036,256	127,884,673	169,655,729	106,623,988	184,274,951	315,701,056	177,705,916	71,189,941
Louisiana	1,279,564,796	158,157,364	170,557,819	97,256,454	220,713,842	347,892,137	215,980,922	69,006,258
Maine	417,833,387	43,394,172	41,347,342	27,604,777	81,637,215	134,807,460	64,991,552	24,050,868
Maryland	1,901,323,142	238,373,561	256,756,406	32,372,363	391,347,491	558,606,315	289,647,952	134,219,055
Massachusetts	2,240,640,723	361,588,859	236,442,817	157,579,037	325,587,710	685,179,834	329,775,374	144,487,093
Michigan	4,604,270,581	764,156,794	525,738,220	260,692,316	756,138,726	1,270,308,031	496,341,795	530,894,699
Minnesota	1,804,162,653	174,988,938	284,309,672	83,154,834	227,465,699	463,495,618	303,435,663	267,312,229
Mississippi	682,395,199	80,323,559	90,019,591	66,963,856	121,795,778	198,675,007	89,939,822	34,677,585
Missouri	1,740,933,451	226,426,258	207,320,704	154,554,195	306,426,161	492,935,593	274,287,764	78,982,776
Montana	310,255,824	43,317,863	32,794,712	29,409,596	49,600,738	94,554,786	40,636,731	19,941,398
Nebraska	517,114,049	69,940,454	60,614,301	62,252,375	88,761,417	154,334,519	49,409,680	31,801,303
Nevada	575,767,065	61,107,559	54,460,719	23,383,126	114,333,812	156,291,596	62,529,230	103,661,023
New Hampshire	*387,632,706	*67,317,881	*35,887,439	43,292,030	*69,583,866	*105,383,918	*54,974,517	*11,193,054
New Jersey	4,398,669,714	959,311,978	343,162,695	355,196,798	645,358,408	1,238,018,041	620,482,214	237,139,581
New Mexico	629,290,231	144,256,321	78,688,737	43,733,542	83,790,965	167,976,617	85,708,886	25,135,163
New York	7,412,444,349	951,017,787	639,994,692	535,308,571	1,037,931,887	2,273,966,414	1,269,761,191	704,463,807
North Carolina	2,015,604,869	327,402,663	236,028,087	129,024,210	421,994,009	530,537,081	239,885,985	130,732,834
North Dakota	183,737,858	19,089,741	14,701,939	28,886,752	28,548,690	52,357,477	28,524,487	11,628,772

Table A-6.—Current expenditures for elementary and secondary education support services by function: School year 1997–98—Continued

State	Support services expenditures	Function						
		Student support services	Instructional staff support services	General (LEA) administration	School administration	Operations and maintenance	Student transportation	Other support services
United States	***$96,473,458,114**	***$14,201,252,118**	***$11,974,207,574**	***$5,870,283,089**	***$16,174,860,260**	***$27,951,985,608**	***$11,465,499,082**	***$8,835,370,384**
Ohio	4,267,606,224	583,725,630	623,474,270	282,367,194	671,772,380	1,087,700,597	293,977,615	724,588,538
Oklahoma	1,085,991,737	178,959,109	97,082,731	121,846,309	175,939,129	338,419,832	100,758,482	72,986,145
Oregon	1,281,384,931	180,695,277	142,812,749	71,904,216	227,190,484	355,993,876	141,770,021	161,018,308
Pennsylvania	4,261,130,347	600,436,938	437,748,700	382,291,644	581,983,904	1,300,242,271	605,726,317	352,700,573
Rhode Island	366,561,973	75,207,366	43,010,690	26,189,923	58,607,568	97,650,629	50,156,607	15,739,190
South Carolina	1,202,315,554	227,877,851	199,191,706	47,421,726	219,020,645	317,973,457	107,987,396	82,842,773
South Dakota	218,910,276	26,403,559	22,488,476	19,042,348	37,295,896	66,481,156	24,562,915	22,635,926
Tennessee	1,318,056,638	141,597,112	237,856,324	91,012,225	227,500,788	411,647,179	150,516,096	57,926,914
Texas	7,052,149,104	990,045,313	978,989,678	415,016,282	1,177,745,098	2,352,423,900	574,831,054	563,097,779
Utah	541,638,799	68,496,214	73,774,389	19,083,982	111,696,755	177,179,559	55,286,722	36,121,178
Vermont	240,947,114	45,209,005	22,997,634	21,559,451	50,023,300	60,667,756	24,898,998	15,590,970
Virginia	2,275,430,637	320,124,620	384,781,314	68,914,249	401,259,753	669,243,574	295,995,362	135,111,765
Washington	2,185,774,531	486,722,025	280,496,279	134,684,963	287,586,956	584,794,284	232,452,680	179,037,344
West Virginia	610,863,382	62,016,201	52,325,627	50,143,908	106,869,140	191,567,129	121,145,322	26,796,055
Wisconsin	2,120,617,689	262,940,903	305,273,948	168,152,241	331,841,857	576,210,994	258,296,844	217,900,902
Wyoming	216,103,849	33,463,482	21,118,429	13,341,017	36,650,450	71,433,728	24,828,021	15,268,722

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-7.—Current expenditures for elementary and secondary education student support services by object: School year 1997–98

State	Student support services expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*$14,201,252,118	*$10,334,038,695	*$2,539,976,672	*$869,206,155	*$333,369,049	*$124,661,547
Alabama	147,595,100	97,949,628	23,324,150	12,065,464	12,885,018	1,370,841
Alaska	*54,469,481	*33,521,619	*8,294,481	*5,766,127	*1,353,115	*5,534,139
Arizona	*165,676,416	*135,148,857	*21,737,966	*5,067,148	*2,834,977	*887,467
Arkansas	94,234,377	67,818,533	15,792,391	7,743,073	2,646,335	234,044
California	1,695,483,251	1,273,053,806	337,449,938	54,281,150	29,898,792	799,565
Colorado	149,678,764	116,192,111	21,824,094	8,119,349	2,995,835	547,375
Connecticut	255,819,524	189,640,740	44,491,754	17,736,337	3,795,934	154,759
Delaware	38,063,756	25,620,396	8,285,578	3,836,841	284,195	36,746
District of Columbia	76,531,652	41,800,400	4,844,554	16,826,158	4,798,714	8,261,826
Florida	624,682,321	441,584,707	143,568,539	28,448,674	9,212,433	1,867,968
Georgia	369,716,259	257,083,369	84,195,266	18,783,206	8,197,086	1,457,332
Hawaii	58,092,360	37,305,090	12,690,783	5,776,033	2,006,202	314,252
Idaho	62,569,793	44,736,249	12,731,671	3,765,079	1,332,942	3,853
Illinois	699,574,196	533,953,948	108,567,131	40,967,506	14,846,321	1,239,290
Indiana	267,544,141	188,507,270	65,346,305	8,520,361	4,939,224	230,980
Iowa	190,705,448	139,507,149	33,625,305	13,447,907	3,887,706	237,381
Kansas	148,838,249	112,816,782	20,883,476	8,624,532	5,521,775	991,684
Kentucky	127,884,673	95,930,531	22,874,845	5,996,050	2,787,725	295,522
Louisiana	158,157,364	120,623,261	29,511,459	4,077,515	3,215,434	729,695
Maine	43,394,172	28,072,669	9,722,199	2,465,394	2,794,743	339,167
Maryland	238,373,561	169,334,198	59,960,078	5,754,899	2,612,609	711,777
Massachusetts	361,588,859	245,180,359	62,586,238	47,117,134	5,028,847	1,676,282
Michigan	764,156,794	544,436,017	167,712,316	37,423,992	11,625,886	2,958,583
Minnesota	174,988,938	122,767,004	28,415,078	16,381,659	4,371,102	3,054,095
Mississippi	80,323,559	60,223,658	13,663,048	3,608,375	2,579,071	249,407
Missouri	226,426,258	174,564,213	32,079,342	*10,338,428	7,171,010	*2,273,265
Montana	43,317,863	30,059,630	8,297,442	3,389,871	1,435,157	135,763
Nebraska	69,940,454	51,239,568	12,377,451	2,283,322	2,231,292	1,808,821
Nevada	61,107,559	45,827,709	12,662,159	1,666,873	804,224	146,594
New Hampshire	*67,317,881	*49,745,469	9,018,495	7,395,666	1,039,425	118,826
New Jersey	959,311,978	724,929,834	143,169,088	70,221,277	14,613,252	6,378,526
New Mexico	144,256,321	100,087,355	16,876,602	20,778,504	5,298,286	1,215,574
New York	951,017,787	690,955,318	176,818,041	69,840,676	13,243,550	160,202
North Carolina	327,402,663	237,184,943	53,862,536	30,055,665	5,889,778	409,741
North Dakota	19,089,741	12,868,127	3,305,838	2,093,195	732,498	90,083
Ohio	583,725,630	409,179,625	103,190,902	47,585,647	20,207,771	3,561,685
Oklahoma	178,959,109	99,147,366	24,796,184	19,060,988	24,395,978	11,558,594
Oregon	180,695,277	113,639,080	39,220,184	21,136,795	5,198,478	1,500,740
Pennsylvania	600,436,938	429,137,854	120,566,244	38,492,579	11,742,043	498,217
Rhode Island	75,207,366	53,026,982	15,956,843	5,640,061	544,932	38,548
South Carolina	227,877,851	122,572,880	28,574,418	12,968,341	9,245,000	54,517,212
South Dakota	26,403,559	19,630,903	4,303,888	1,614,152	815,790	38,826
Tennessee	141,597,112	109,091,065	19,987,040	7,474,146	3,121,254	1,923,607
Texas	990,045,313	799,434,970	104,087,239	47,765,253	36,424,982	2,332,870
Utah	68,496,214	46,690,465	14,784,634	1,934,624	4,863,901	222,590
Vermont	45,209,005	30,396,952	6,674,963	6,948,531	924,095	264,464
Virginia	320,124,620	244,390,589	62,354,758	9,398,256	3,742,675	238,342
Washington	486,722,025	374,197,061	82,220,862	23,568,653	6,246,132	489,317
West Virginia	62,016,201	40,471,507	14,323,981	6,076,629	1,138,495	5,589
Wisconsin	262,940,903	179,207,598	61,821,573	16,218,634	5,152,475	540,623
Wyoming	33,463,482	23,553,281	6,547,322	2,659,426	694,555	8,898

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-8.—Current expenditures for elementary and secondary education instructional staff support services by object: School year 1997–98

State	Instructional staff support services expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$11,974,207,574**	***$7,472,559,489**	***$1,901,338,646**	***$1,304,788,060**	***$1,130,852,737**	***$164,668,641**
Alabama	140,320,560	88,208,894	21,506,220	10,545,072	18,863,039	1,197,335
Alaska	64,581,599	43,911,231	10,901,998	4,313,181	4,888,333	566,856
Arizona	*121,515,232	*91,229,945	*15,875,377	*6,222,067	*7,507,352	*680,491
Arkansas	84,877,331	56,462,311	13,023,074	5,076,547	9,860,206	455,194
California	1,551,734,992	978,342,700	243,630,979	220,484,962	108,659,752	616,599
Colorado	160,537,994	103,647,103	19,223,316	22,151,576	14,808,109	707,890
Connecticut	149,453,758	95,411,343	23,023,222	14,936,686	15,148,860	933,647
Delaware	11,613,812	7,774,382	2,746,834	28,292	1,063,227	1,077
District of Columbia	62,995,489	15,226,327	1,515,607	4,263,175	521,991	41,468,389
Florida	740,283,162	459,142,785	145,969,748	58,162,112	64,599,640	12,408,877
Georgia	432,610,649	268,244,391	83,406,060	34,766,001	36,858,555	9,335,642
Hawaii	36,144,292	22,156,420	7,549,451	4,532,803	1,511,385	394,233
Idaho	38,150,188	20,255,139	5,886,388	5,487,116	6,510,531	11,013
Illinois	535,202,749	317,424,339	70,805,277	81,891,549	61,445,437	3,636,147
Indiana	186,098,255	104,888,985	36,359,911	20,093,325	23,207,118	1,548,916
Iowa	143,103,737	86,155,754	19,358,416	17,253,810	18,928,084	1,407,673
Kansas	113,079,210	66,813,307	11,448,586	13,837,956	18,108,170	2,871,191
Kentucky	169,655,729	111,519,199	28,068,345	13,979,365	12,948,761	3,140,059
Louisiana	170,557,819	123,134,244	27,466,613	7,022,319	10,210,214	2,724,429
Maine	41,347,342	26,920,620	9,268,334	2,262,274	2,580,113	316,001
Maryland	256,756,406	160,413,797	54,534,361	20,285,547	18,598,979	2,923,722
Massachusetts	236,442,817	168,320,647	44,938,160	9,319,325	13,440,255	424,429
Michigan	525,738,220	303,145,685	95,568,214	68,312,851	50,135,636	8,575,834
Minnesota	284,309,672	175,734,757	37,507,085	37,204,269	29,282,269	4,581,292
Mississippi	90,019,591	51,606,282	12,100,638	13,122,680	12,451,984	738,008
Missouri	207,320,704	122,080,804	21,228,404	*21,385,971	33,191,916	*9,433,609
Montana	32,794,712	18,600,655	4,738,802	4,262,220	5,117,442	75,593
Nebraska	60,614,301	35,421,308	10,687,111	3,670,945	8,304,445	2,530,492
Nevada	54,460,719	32,519,005	8,191,000	7,716,875	5,352,360	681,479
New Hampshire	*35,887,439	19,099,432	*6,560,566	5,401,906	4,303,113	*522,422
New Jersey	343,162,695	242,245,698	47,842,003	17,691,131	31,705,386	3,678,477
New Mexico	78,688,737	29,575,833	21,133,475	16,410,856	8,565,902	3,002,671
New York	639,994,692	399,680,498	100,417,889	53,994,091	85,824,016	78,198
North Carolina	236,028,087	155,267,636	35,711,556	35,589,630	8,735,609	723,656
North Dakota	14,701,939	8,331,755	2,453,386	1,730,929	2,049,617	136,252
Ohio	623,474,270	392,654,992	115,117,955	64,317,220	44,987,395	6,396,708
Oklahoma	97,082,731	54,515,658	13,444,880	9,770,284	15,391,999	3,959,909
Oregon	142,812,749	73,664,238	27,889,339	25,635,547	14,999,560	624,065
Pennsylvania	437,748,700	255,927,874	72,764,969	55,146,924	50,795,851	3,113,082
Rhode Island	43,010,690	28,064,532	8,524,406	3,208,409	3,039,260	174,084
South Carolina	199,191,706	126,314,034	29,581,490	22,404,665	20,266,642	624,875
South Dakota	22,488,476	12,859,598	2,712,652	2,534,527	4,131,492	250,207
Tennessee	237,856,324	156,163,047	34,041,790	25,484,782	12,196,500	9,970,205
Texas	978,989,678	672,970,235	88,967,481	118,243,480	87,069,631	11,738,851
Utah	73,774,389	43,089,494	14,598,666	8,125,076	7,375,708	585,445
Vermont	22,997,634	12,109,963	3,716,354	3,622,823	3,343,324	205,170
Virginia	384,781,314	241,387,516	63,268,203	31,918,857	47,718,209	488,529
Washington	280,496,279	180,710,705	50,530,394	27,335,785	20,262,793	1,656,602
West Virginia	52,325,627	29,540,086	11,165,031	7,044,429	4,575,350	730
Wisconsin	305,273,948	172,825,752	61,247,450	32,768,624	36,181,122	2,251,000
Wyoming	21,118,429	10,848,554	3,121,180	3,817,214	3,230,095	101,386

*** Value affected by redistribution of reported values to correct for missing data.**

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-9.—Current expenditures for elementary and secondary education general (LEA) administration by object: School year 1997–98

State	General administration expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$5,870,283,089**	**$2,805,886,989**	**$817,671,918**	***$1,679,140,025**	**$180,463,589**	***$387,120,560**
Alabama	100,420,864	52,598,265	11,694,297	11,660,314	1,704,958	22,763,030
Alaska	59,221,147	30,966,434	9,492,915	16,129,195	2,632,603	0
Arizona	*149,951,866	97,463,295	17,129,255	*8,396,372	4,590,512	22,372,431
Arkansas	72,673,597	40,229,433	16,260,596	10,928,524	2,481,500	2,773,543
California	186,389,372	96,177,745	29,520,321	53,070,251	7,560,235	60,820
Colorado	65,428,713	28,664,918	7,139,586	24,976,025	2,507,289	2,140,895
Connecticut	92,437,448	45,381,717	12,745,796	28,236,248	3,100,638	2,973,050
Delaware	8,840,851	4,999,791	1,641,220	1,978,027	221,351	462
District of Columbia	25,147,287	10,614,379	1,477,821	6,257,053	5,820,500	977,534
Florida	142,553,274	58,003,769	28,053,122	27,514,097	2,271,922	26,710,364
Georgia	105,455,953	54,875,088	16,954,350	21,519,363	4,060,314	8,046,838
Hawaii	5,080,666	3,248,743	1,255,984	383,826	87,070	105,043
Idaho	32,190,023	17,381,834	4,957,923	6,439,317	1,846,193	1,564,755
Illinois	351,551,840	157,331,260	43,177,217	125,735,809	12,069,361	13,238,193
Indiana	111,595,374	64,071,247	22,210,386	17,442,759	4,740,243	3,130,739
Iowa	87,968,096	47,299,503	12,562,832	22,953,532	2,700,000	2,452,229
Kansas	103,116,220	57,612,566	12,723,095	23,775,864	3,911,775	5,092,920
Kentucky	106,623,988	35,804,165	30,892,652	30,664,889	3,350,506	5,911,775
Louisiana	97,256,454	22,047,024	9,214,647	59,746,181	1,726,671	4,521,930
Maine	27,604,777	13,911,328	5,486,997	6,543,591	835,835	827,026
Maryland	32,372,363	16,304,103	6,194,179	7,831,819	595,607	1,446,655
Massachusetts	157,579,037	80,989,893	12,686,522	57,271,005	2,513,033	4,118,582
Michigan	260,692,316	127,838,149	42,493,646	69,421,106	9,217,822	11,721,593
Minnesota	83,154,834	52,444,818	12,100,241	11,776,816	2,251,448	4,581,511
Mississippi	66,963,856	38,376,349	9,084,814	15,784,988	2,104,473	1,613,232
Missouri	154,554,195	91,568,011	20,476,948	*28,584,246	6,851,145	*7,073,845
Montana	29,409,596	15,324,444	4,009,357	7,769,427	1,214,196	1,092,172
Nebraska	62,252,375	34,475,663	8,796,968	11,144,609	1,976,112	5,859,023
Nevada	23,383,126	12,513,192	4,018,810	6,129,815	410,761	310,548
New Hampshire	43,292,030	10,431,651	4,235,948	25,705,274	888,558	2,030,599
New Jersey	355,196,798	145,202,869	31,133,029	131,439,410	9,478,859	37,942,630
New Mexico	43,733,542	21,090,566	5,327,652	13,939,831	2,915,824	459,669
New York	535,308,571	228,758,084	85,602,984	173,392,743	7,213,440	40,341,320
North Carolina	129,024,210	72,151,681	16,594,886	27,932,596	4,637,032	7,708,015
North Dakota	28,886,752	15,836,164	5,595,455	5,027,010	933,377	1,494,746
Ohio	282,367,194	158,411,502	46,352,894	46,365,695	8,318,623	22,918,480
Oklahoma	121,846,309	68,261,441	19,497,381	19,590,201	3,315,855	11,181,431
Oregon	71,904,216	35,410,924	12,474,237	16,885,405	2,525,934	4,607,716
Pennsylvania	382,291,644	196,466,008	55,699,586	105,258,915	11,114,727	13,752,408
Rhode Island	26,189,923	14,498,507	4,776,918	5,554,850	498,765	860,883
South Carolina	47,421,726	19,606,012	7,619,500	11,256,150	1,820,736	7,119,328
South Dakota	19,042,348	11,174,253	2,597,530	3,182,567	509,858	1,578,140
Tennessee	91,012,225	20,804,224	12,354,209	11,728,330	854,847	45,270,615
Texas	415,016,282	157,661,780	22,402,196	202,155,957	13,953,578	18,842,771
Utah	19,083,982	9,294,166	3,596,996	5,334,471	635,279	223,070
Vermont	21,559,451	10,411,254	2,573,869	6,810,965	750,965	1,012,398
Virginia	68,914,249	39,771,072	12,348,248	14,299,753	2,116,885	378,291
Washington	134,684,963	63,095,010	15,432,277	48,890,073	6,117,449	1,150,154
West Virginia	50,143,908	23,688,470	11,782,135	12,606,326	1,738,284	328,692
Wisconsin	168,152,241	69,248,326	23,323,835	67,636,696	4,154,524	3,788,860
Wyoming	13,341,017	6,095,899	1,897,656	4,081,739	616,117	649,606

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-10.—Current expenditures for elementary and secondary education school administration by object: School year 1997–98

State	Administration expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$16,174,860,260**	***$12,231,938,328**	***$3,107,470,146**	***$457,455,127**	***$298,538,789**	***$79,457,873**
Alabama	220,744,279	162,283,252	39,837,100	8,906,591	8,202,296	1,515,041
Alaska	66,795,188	48,862,438	12,084,725	4,045,733	1,623,169	179,123
Arizona	*197,162,895	*164,159,296	*28,253,928	*2,463,522	*1,891,046	*395,104
Arkansas	50,854,320	24,920,206	22,036,946	1,920,986	1,699,653	276,528
California	2,414,132,972	1,805,987,196	480,544,446	83,171,871	43,291,898	1,137,561
Colorado	253,593,683	194,660,275	39,797,382	10,855,411	7,816,181	464,434
Connecticut	262,769,652	196,723,088	47,258,131	11,730,220	5,892,258	1,165,955
Delaware	46,798,830	32,368,977	11,228,695	3,044,519	154,331	2,308
District of Columbia	*35,297,010	25,948,638	2,707,506	*1,702,662	762,015	4,176,189
Florida	790,497,640	572,042,235	184,761,507	16,976,973	14,497,882	2,219,043
Georgia	482,380,579	349,894,768	115,558,153	8,711,196	7,825,740	390,722
Hawaii	74,852,773	51,642,911	18,221,819	2,476,952	2,260,272	250,819
Idaho	68,218,511	51,331,488	14,586,497	1,510,782	789,250	493
Illinois	671,071,151	514,387,365	121,834,082	19,819,700	13,094,048	1,935,956
Indiana	347,452,791	253,135,774	87,749,865	2,995,518	3,397,226	174,409
Iowa	155,055,588	117,401,209	30,588,088	4,490,506	2,010,020	565,765
Kansas	178,906,930	138,386,921	25,891,700	7,587,886	4,874,240	2,166,183
Kentucky	184,274,951	151,189,827	21,997,861	3,449,424	7,282,055	355,785
Louisiana	220,713,842	170,956,040	42,691,738	4,626,019	1,357,987	1,082,058
Maine	81,637,215	56,144,173	18,888,533	4,246,736	1,589,837	767,936
Maryland	391,347,491	280,070,546	96,026,174	7,429,986	5,328,287	2,492,498
Massachusetts	325,587,710	262,326,170	38,604,167	18,232,712	5,528,197	896,464
Michigan	756,138,726	544,436,017	168,385,342	22,406,187	14,393,258	6,517,922
Minnesota	227,465,699	173,939,320	39,878,575	7,631,371	3,920,049	2,096,383
Mississippi	121,795,778	94,073,883	21,566,755	3,524,442	2,400,375	230,324
Missouri	306,426,161	245,800,989	*44,788,738	6,636,417	8,182,076	*1,017,941
Montana	49,600,738	36,638,026	9,252,353	2,261,674	1,209,363	239,322
Nebraska	88,761,417	68,468,242	17,098,323	987,252	1,034,291	1,173,309
Nevada	114,333,812	89,746,693	23,335,595	836,633	383,715	31,176
New Hampshire	*69,583,866	51,726,292	*11,706,028	4,268,390	1,297,533	585,623
New Jersey	645,358,408	505,113,778	108,301,731	11,730,365	13,541,780	6,670,753
New Mexico	83,790,965	71,715,362	11,695,602	118,001	190,092	71,908
New York	1,037,931,887	799,433,604	207,810,750	18,241,201	12,258,478	187,854
North Carolina	421,994,009	326,990,912	75,207,909	15,677,656	3,256,302	861,230
North Dakota	28,548,690	21,484,553	5,647,028	923,444	320,098	173,567
Ohio	671,772,380	462,792,978	131,967,331	37,856,628	16,941,290	22,214,153
Oklahoma	175,939,129	136,288,474	32,282,254	2,573,363	4,329,788	465,250
Oregon	227,190,484	159,524,892	54,352,332	8,392,564	3,476,892	1,443,804
Pennsylvania	581,983,904	427,782,022	125,196,564	17,735,357	9,492,926	1,777,035
Rhode Island	58,607,568	42,946,592	13,489,521	1,183,718	832,066	155,672
South Carolina	219,020,645	170,086,739	39,850,080	5,234,368	3,439,332	410,126
South Dakota	37,295,896	28,618,752	6,754,077	1,144,769	591,221	187,077
Tennessee	227,500,788	186,210,797	34,022,537	5,426,729	1,094,083	746,642
Texas	1,177,745,098	989,938,923	130,518,633	20,326,139	30,553,135	6,408,268
Utah	111,696,755	80,649,673	28,371,637	2,227,655	270,668	177,122
Vermont	50,023,300	36,268,505	8,398,004	3,880,673	1,076,803	399,315
Virginia	401,259,753	312,133,368	77,587,477	6,210,169	5,224,566	104,173
Washington	287,586,956	213,150,936	59,678,911	7,487,760	6,602,772	666,577
West Virginia	106,869,140	76,756,592	29,103,863	602,303	388,934	17,449
Wisconsin	331,841,857	227,734,611	82,424,083	10,296,266	9,761,341	1,625,556
Wyoming	36,650,450	26,664,010	7,649,070	1,237,728	907,674	191,968

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-11.—Current expenditures for elementary and secondary education operations and maintenance by object: School year 1997–98

State	Operations and maintenance expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$27,951,985,608**	***$11,387,424,459**	***$3,237,485,088**	***$7,757,922,700**	***$5,356,239,256**	***$212,914,102**
Alabama	318,059,882	106,491,901	32,415,026	50,222,260	128,800,131	130,564
Alaska	148,134,100	55,741,335	15,186,150	19,142,181	51,574,957	6,489,477
Arizona	*417,851,545	*140,970,861	*30,921,031	*36,073,228	*181,846,490	*28,039,935
Arkansas	206,791,736	69,900,705	18,506,042	61,091,748	55,589,470	1,703,770
California	3,235,742,516	1,383,091,353	413,342,744	1,196,871,239	241,562,556	874,624
Colorado	385,381,898	156,651,279	32,747,880	103,302,785	92,216,455	463,499
Connecticut	433,559,046	180,018,335	51,965,802	121,513,405	79,555,630	505,874
Delaware	80,409,054	29,932,777	8,860,288	36,556,402	5,055,741	3,846
District of Columbia	96,131,165	37,632,697	8,125,094	22,702,929	18,170,195	9,500,250
Florida	1,389,206,319	523,500,948	197,396,052	288,582,569	367,904,720	11,822,030
Georgia	622,910,443	247,420,085	70,969,827	117,485,871	185,995,843	1,038,818
Hawaii	99,849,471	40,664,202	12,351,326	22,050,287	22,248,563	2,535,093
Idaho	112,222,424	41,201,494	14,405,372	38,121,893	14,679,241	3,814,423
Illinois	1,287,251,115	491,161,095	156,988,246	329,775,803	306,414,218	2,911,753
Indiana	672,192,173	266,717,893	92,458,126	275,746,033	36,852,427	417,694
Iowa	257,417,986	109,695,434	28,881,999	48,523,621	70,171,585	145,347
Kansas	288,223,314	123,503,277	27,826,237	53,297,614	83,565,311	30,875
Kentucky	315,701,056	118,772,177	30,964,254	69,297,223	95,919,967	747,435
Louisiana	347,892,137	136,100,720	29,597,744	90,520,645	88,892,287	2,780,740
Maine	134,807,460	46,063,142	11,990,877	41,793,196	34,515,774	444,471
Maryland	558,606,315	242,140,706	67,394,743	118,942,830	92,184,243	37,943,793
Massachusetts	685,179,834	263,070,356	44,491,896	247,263,304	102,339,842	28,014,435
Michigan	1,270,308,031	538,161,565	199,796,244	365,138,504	154,138,618	13,073,100
Minnesota	463,495,618	185,881,900	48,374,736	166,970,151	59,593,679	2,675,150
Mississippi	198,675,007	54,859,846	16,724,701	60,355,126	66,547,862	187,473
Missouri	492,935,593	206,071,108	47,295,886	*89,390,756	145,992,787	*4,185,056
Montana	94,554,786	35,281,674	11,298,687	19,770,977	27,461,605	741,843
Nebraska	154,334,519	60,626,978	17,062,278	60,901,911	11,870,332	3,873,020
Nevada	156,291,596	75,905,394	20,918,502	23,109,153	36,311,681	46,866
New Hampshire	*105,383,918	35,305,991	*11,879,861	28,036,477	29,891,941	269,648
New Jersey	1,238,018,041	543,077,220	125,628,650	280,624,493	281,293,916	7,393,762
New Mexico	167,976,617	66,090,953	19,757,236	34,867,858	46,695,482	565,088
New York	2,273,966,414	1,115,869,728	300,489,531	754,874,930	102,470,238	261,987
North Carolina	530,537,081	195,726,548	45,017,106	218,328,009	67,123,998	4,341,420
North Dakota	52,357,477	19,226,380	4,366,550	11,889,052	16,729,333	146,162
Ohio	1,087,700,597	442,596,378	136,236,357	431,572,718	74,488,198	2,806,946
Oklahoma	338,419,832	111,368,896	27,200,251	95,582,633	103,757,357	510,695
Oregon	355,993,876	130,646,649	50,927,838	95,320,123	73,069,131	6,030,135
Pennsylvania	1,300,242,271	542,275,356	178,336,435	385,144,628	193,401,580	1,084,272
Rhode Island	97,650,629	37,777,194	12,772,791	32,709,522	13,903,874	487,249
South Carolina	317,973,457	106,055,138	29,163,354	90,340,974	90,617,036	1,796,955
South Dakota	66,481,156	25,794,047	6,451,395	27,170,823	6,541,355	523,536
Tennessee	411,647,179	154,867,863	34,742,976	51,237,307	161,778,398	9,020,635
Texas	2,352,423,900	956,109,817	184,640,738	318,292,350	886,738,321	6,642,674
Utah	177,179,559	71,962,386	25,537,214	26,537,233	52,945,742	196,984
Vermont	60,667,756	20,476,910	5,469,354	16,656,092	17,800,428	264,972
Virginia	669,243,574	272,229,298	76,666,937	265,663,273	52,684,830	1,999,236
Washington	584,794,284	243,505,483	75,064,265	215,562,147	48,443,778	2,218,611
West Virginia	191,567,129	70,240,574	30,001,365	74,542,674	16,281,572	500,944
Wisconsin	576,210,994	231,488,747	89,095,770	116,270,553	138,711,718	644,206
Wyoming	71,433,728	27,501,666	8,781,324	12,185,187	22,898,820	66,731

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Yea

Table A-12.—Current expenditures for elementary and secondary education student transportation by object: School year 1997–98

State	Student transportation expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	**$11,465,499,082**	**$4,350,345,299**	**$1,284,806,762**	**$4,829,077,665**	**$872,325,802**	**$128,943,554**
Alabama	153,940,893	86,157,335	30,695,228	18,497,741	18,521,287	69,302
Alaska	37,752,131	4,696,464	1,783,850	30,466,601	701,732	103,484
Arizona	*154,337,761	74,516,197	16,056,281	*22,523,280	18,812,165	22,429,837
Arkansas	88,249,435	47,166,624	10,599,406	14,453,568	15,545,437	484,400
California	855,706,551	361,875,675	110,104,630	320,079,093	63,418,314	228,839
Colorado	116,206,613	69,634,294	14,384,426	18,227,481	13,935,183	25,229
Connecticut	214,915,367	17,681,621	5,056,772	187,831,726	3,718,215	627,033
Delaware	47,711,171	10,441,853	2,956,097	33,085,662	1,223,867	3,692
District of Columbia	23,219,379	7,988,250	1,800,279	12,119,763	1,311,087	0
Florida	537,921,693	297,810,147	121,322,349	55,986,428	51,723,017	11,079,752
Georgia	287,713,340	177,825,493	54,414,472	22,113,556	32,742,052	617,767
Hawaii	20,146,954	332,386	112,152	19,592,978	46,735	62,703
Idaho	52,708,667	21,071,241	7,187,924	18,049,164	5,641,605	758,734
Illinois	578,534,736	134,439,070	39,720,802	375,516,142	27,559,731	1,298,990
Indiana	337,456,089	158,889,592	55,079,296	92,298,648	30,272,822	915,731
Iowa	91,481,132	54,051,115	11,124,673	10,075,882	16,051,670	177,792
Kansas	110,287,037	36,681,179	6,226,483	48,391,301	10,625,190	8,362,884
Kentucky	177,705,916	109,420,343	27,042,501	17,711,165	22,894,345	637,563
Louisiana	215,980,922	115,259,009	30,612,013	56,349,658	11,492,676	2,267,566
Maine	64,991,552	28,247,067	7,906,682	22,155,116	6,505,337	177,350
Maryland	289,647,952	103,848,448	29,581,330	141,637,597	10,626,747	3,953,830
Massachusetts	329,775,374	27,588,629	18,118,721	243,884,018	37,403,981	2,780,025
Michigan	496,341,795	264,051,504	97,129,656	83,275,863	45,660,704	6,224,068
Minnesota	303,435,663	74,530,228	16,137,104	197,275,794	14,556,934	935,603
Mississippi	89,939,822	46,207,198	15,630,745	9,670,824	18,168,091	262,964
Missouri	274,287,764	78,100,194	15,824,700	*156,744,755	19,768,134	*3,849,981
Montana	40,636,731	10,932,196	3,104,856	23,794,898	2,551,459	253,322
Nebraska	49,409,680	19,921,920	4,217,945	22,267,885	1,120,187	1,881,743
Nevada	62,529,230	42,145,259	11,008,712	4,924,715	4,418,530	32,014
New Hampshire	*54,974,517	4,212,039	*5,029,744	44,353,647	1,308,782	70,305
New Jersey	620,482,214	116,570,768	26,966,015	457,767,077	11,819,241	7,359,113
New Mexico	85,708,886	14,610,937	4,991,972	56,328,858	3,139,488	6,637,631
New York	1,269,761,191	293,565,382	*86,121,591	828,341,042	41,387,375	*20,345,801
North Carolina	239,885,985	152,878,817	35,162,127	17,380,006	33,614,025	851,010
North Dakota	28,524,487	9,716,976	1,373,006	11,583,670	5,527,298	323,537
Ohio	293,977,615	129,775,336	49,161,327	70,523,237	43,527,768	989,947
Oklahoma	100,758,482	56,538,519	13,287,401	13,876,037	16,875,563	180,962
Oregon	141,770,021	46,707,070	19,247,301	62,864,498	10,469,973	2,481,179
Pennsylvania	605,726,317	99,126,276	31,202,329	459,087,382	15,857,147	453,183
Rhode Island	50,156,607	10,431,443	3,421,161	34,847,842	1,318,298	137,863
South Carolina	107,987,396	73,862,101	17,902,206	15,119,602	733,314	370,174
South Dakota	24,562,915	6,787,631	1,213,383	13,751,833	2,749,555	60,513
Tennessee	150,516,096	67,064,782	15,464,050	49,012,204	15,104,399	3,870,661
Texas	574,831,054	342,652,044	69,778,253	86,113,122	72,021,545	4,266,089
Utah	55,286,722	31,341,499	11,696,934	5,181,095	6,734,266	332,928
Vermont	24,898,998	4,932,313	1,055,548	17,848,283	1,022,829	40,025
Virginia	295,995,362	184,645,858	46,918,956	24,833,444	32,540,517	7,056,587
Washington	232,452,680	115,118,564	37,157,198	54,933,372	24,392,428	851,118
West Virginia	121,145,322	67,875,869	30,801,552	10,303,128	12,100,051	64,722
Wisconsin	258,296,844	26,220,344	7,868,617	213,646,811	8,969,435	1,591,637
Wyoming	24,828,021	14,200,200	4,046,006	2,380,173	4,095,271	106,371

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-13.—Current expenditures for elementary and secondary education other support services by object: School year 1997–98

State	Other support services expenditures	Object Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$8,835,370,384**	***$4,320,352,622**	***$1,315,861,661**	***$1,937,470,877**	***$516,881,843**	***$744,803,382**
Alabama	76,631,958	31,742,953	8,470,495	19,764,380	13,541,395	3,112,735
Alaska	2,285,405	666,277	177,023	1,353,747	88,358	0
Arizona	*143,545,321	*47,723,044	*11,726,039	*9,323,577	*13,074,990	*61,697,671
Arkansas	38,049,419	20,941,016	6,325,857	4,836,235	3,110,418	2,835,892
California	1,472,961,156	833,514,629	235,613,884	310,425,559	92,879,996	527,088
Colorado	367,408,339	96,540,870	24,521,089	221,872,251	18,426,515	6,047,614
Connecticut	95,101,931	51,053,214	16,507,658	20,827,924	4,824,371	1,888,765
Delaware	42,471,016	17,170,236	6,113,440	16,875,040	1,967,555	344,745
District of Columbia	*20,651,698	11,691,149	2,174,954	*6,263,401	413,046	109,148
Florida	381,165,597	210,297,384	71,393,011	70,824,248	15,092,637	13,558,317
Georgia	191,222,355	101,180,924	36,818,353	36,191,808	10,343,920	6,687,350
Hawaii	34,353,054	15,961,312	5,865,595	11,481,825	941,223	103,099
Idaho	19,410,166	8,918,048	2,755,677	2,156,433	1,498,475	4,081,534
Illinois	349,495,638	162,371,277	72,935,753	79,092,336	26,433,141	8,663,131
Indiana	139,060,457	49,007,260	16,988,434	29,694,220	8,902,007	34,468,536
Iowa	91,796,766	44,722,641	14,284,424	18,995,233	9,651,173	4,143,295
Kansas	59,879,587	26,415,298	9,814,876	14,859,058	5,500,688	3,289,667
Kentucky	71,189,941	42,047,807	10,164,424	13,721,984	4,415,497	840,230
Louisiana	69,006,258	41,544,668	11,083,073	10,386,324	4,845,306	1,146,887
Maine	24,050,868	13,117,734	2,613,339	6,137,027	885,131	1,297,637
Maryland	134,219,055	83,891,228	27,100,542	15,136,631	5,446,095	2,644,559
Massachusetts	144,487,093	79,245,948	15,728,000	11,646,280	2,193,316	35,673,548
Michigan	530,894,699	203,480,274	90,801,479	135,943,065	23,089,580	77,580,301
Minnesota	267,312,229	104,504,786	24,375,985	63,182,932	9,756,361	65,492,164
Mississippi	34,677,585	22,244,729	5,271,555	4,487,679	2,385,249	288,373
Missouri	78,982,776	42,334,250	13,794,867	*11,840,324	6,624,020	*4,389,315
Montana	19,941,398	11,123,590	3,428,140	4,080,339	1,110,109	199,220
Nebraska	31,801,303	11,258,146	3,845,541	11,622,811	1,791,283	3,283,522
Nevada	103,661,023	34,668,033	8,951,917	10,130,003	3,594,293	46,316,777
New Hampshire	*11,193,054	3,311,258	*4,687,924	2,760,400	187,827	245,645
New Jersey	237,139,581	150,432,718	34,799,212	29,261,829	9,530,550	13,115,272
New Mexico	25,135,163	18,147,122	3,942,510	1,608,222	1,165,193	272,116
New York	704,463,807	320,649,859	79,662,221	195,104,630	33,013,077	76,034,020
North Carolina	130,732,834	66,825,902	15,369,957	32,380,981	9,839,080	6,316,914
North Dakota	11,628,772	6,545,946	1,583,846	2,332,091	945,453	221,436
Ohio	724,588,538	329,819,599	114,258,084	113,893,051	35,363,748	131,254,056
Oklahoma	72,986,145	37,010,858	10,112,736	16,118,335	7,703,496	2,040,721
Oregon	161,018,308	75,704,186	35,364,142	32,137,689	13,032,989	4,779,302
Pennsylvania	352,700,573	171,320,286	53,087,128	65,356,419	14,180,339	48,756,401
Rhode Island	15,739,190	9,282,304	3,305,823	2,635,174	390,332	125,558
South Carolina	82,842,773	48,269,513	13,737,135	13,030,245	5,465,107	2,340,773
South Dakota	22,635,926	9,749,842	2,515,092	9,094,169	730,109	546,714
Tennessee	57,926,914	35,346,693	11,290,806	7,315,398	2,971,439	1,002,578
Texas	563,097,779	321,157,795	43,710,769	114,195,951	49,095,029	34,938,234
Utah	36,121,178	19,798,017	7,532,421	5,925,559	2,743,648	121,533
Vermont	15,590,970	6,714,378	2,929,045	2,445,768	710,436	2,791,343
Virginia	135,111,765	73,476,382	25,482,208	25,231,999	9,197,731	1,723,445
Washington	179,037,344	96,902,375	26,191,459	42,960,654	11,868,552	1,114,304
West Virginia	26,796,055	14,375,827	6,260,933	1,780,502	4,340,298	38,495
Wisconsin	217,900,902	78,154,937	57,063,131	45,891,172	10,826,962	25,964,700
Wyoming	15,268,722	7,978,100	3,329,655	2,857,965	754,300	348,702

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-14.—Current expenditures for elementary and secondary education support services by object: School year 1997–98

State	All support services expenditures	Object: Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$96,473,458,114**	***$52,902,545,878**	***$14,204,610,894**	***$18,835,060,614**	***$8,688,671,064**	***$1,842,569,663**
Alabama	1,157,713,538	625,432,229	167,942,515	131,661,821	202,518,123	30,158,849
Alaska	*433,239,051	*218,365,798	*57,921,142	*81,216,765	*62,862,267	*12,873,079
Arizona	*1,350,041,035	751,211,496	141,699,877	*90,069,194	230,557,533	*136,502,935
Arkansas	635,730,214	327,438,827	102,544,314	106,050,682	90,933,019	8,763,372
California	11,412,150,810	6,732,043,104	1,850,206,942	2,238,384,125	587,271,543	4,245,096
Colorado	1,498,236,004	765,990,850	159,637,773	409,504,878	152,705,567	10,396,936
Connecticut	1,504,056,726	775,910,056	201,049,135	402,812,547	116,035,906	8,249,083
Delaware	275,908,490	128,308,412	41,832,152	95,404,783	9,970,267	392,876
District of Columbia	339,973,679	150,901,840	22,645,814	70,135,141	31,797,548	64,493,336
Florida	4,606,310,006	2,562,381,975	892,464,328	546,495,101	525,302,251	79,666,351
Georgia	2,492,009,579	1,456,524,118	462,316,481	259,571,001	286,023,510	27,574,469
Hawaii	328,519,570	171,311,064	58,047,110	66,294,704	29,101,450	3,765,242
Idaho	385,469,771	204,895,495	62,511,452	75,529,783	32,298,237	10,234,804
Illinois	4,472,681,425	2,311,068,354	614,028,507	1,052,798,846	461,862,258	32,923,459
Indiana	2,061,399,279	1,085,218,020	376,192,324	446,790,864	112,311,066	40,887,005
Iowa	1,017,528,753	598,832,805	150,425,737	135,740,491	123,400,238	9,129,482
Kansas	1,002,330,546	562,229,330	114,814,452	170,374,211	132,107,149	22,805,404
Kentucky	1,153,036,256	664,684,049	172,004,883	154,820,101	149,598,855	11,928,368
Louisiana	1,279,564,796	729,664,967	180,177,287	232,728,661	121,740,574	15,253,306
Maine	417,833,387	212,476,733	65,876,962	85,603,334	49,706,770	4,169,588
Maryland	1,901,323,142	1,056,003,026	340,791,406	317,019,309	135,392,567	52,116,834
Massachusetts	2,240,640,723	1,126,722,003	237,153,704	634,733,778	168,447,472	73,583,766
Michigan	4,604,270,581	2,525,549,211	861,886,897	781,921,568	308,261,504	126,651,401
Minnesota	1,804,162,653	889,802,813	206,788,805	500,422,992	123,731,844	83,416,199
Mississippi	682,395,199	367,591,944	94,042,255	110,554,114	106,637,105	3,569,781
Missouri	1,740,933,451	960,519,569	195,488,885	*324,920,896	227,781,088	*32,223,013
Montana	310,255,824	157,960,215	44,129,637	65,329,406	40,099,331	2,737,235
Nebraska	517,114,049	281,411,825	74,085,617	112,878,735	28,327,942	20,409,930
Nevada	575,767,065	333,325,285	89,086,695	54,514,067	51,275,564	47,565,454
New Hampshire	*387,632,706	173,832,132	*53,118,567	117,921,760	38,917,179	3,843,068
New Jersey	4,398,669,714	2,427,572,886	517,839,728	998,735,583	371,982,984	82,538,533
New Mexico	629,290,231	321,318,128	83,725,049	144,052,130	67,970,267	12,224,657
New York	7,412,444,349	3,848,912,473	1,036,923,007	*2,093,789,313	295,410,174	*137,409,382
North Carolina	2,015,604,869	1,207,026,439	276,926,077	377,344,543	133,095,824	21,211,986
North Dakota	183,737,858	94,009,901	24,325,109	35,579,391	27,237,674	2,585,783

Table A-14.—Current expenditures for elementary and secondary education support services by object: School year 1997–98—Continued

State	All support services expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$96,473,458,114**	***$52,902,545,878**	***$14,204,610,894**	***$18,835,060,614**	***$8,688,671,064**	***$1,842,569,663**
Ohio	4,267,606,224	2,325,230,410	696,284,850	812,114,196	243,834,793	190,141,975
Oklahoma	1,085,991,737	563,131,212	140,621,086	176,571,840	175,770,036	29,897,563
Oregon	1,281,384,931	635,297,039	239,475,373	262,372,621	122,772,957	21,466,941
Pennsylvania	4,261,130,347	2,122,035,674	636,853,256	1,126,222,205	306,584,613	69,434,599
Rhode Island	366,561,973	196,027,552	62,247,463	85,779,576	20,527,525	1,979,857
South Carolina	1,202,315,554	666,766,417	166,428,183	170,354,345	131,587,167	67,179,443
South Dakota	218,910,276	114,615,026	26,548,017	58,492,840	16,069,380	3,185,013
Tennessee	1,318,056,638	729,548,471	161,903,408	157,678,896	197,120,920	71,804,943
Texas	7,052,149,104	4,239,925,564	644,105,309	907,092,253	1,175,856,221	85,169,757
Utah	541,638,799	302,825,700	106,118,502	55,265,713	75,569,212	1,859,672
Vermont	240,947,114	121,310,275	30,817,137	58,213,135	25,628,880	4,977,687
Virginia	2,275,430,637	1,368,034,083	364,626,787	377,555,751	153,225,413	11,988,603
Washington	2,185,774,531	1,286,680,134	346,275,366	420,738,444	123,933,904	8,146,683
West Virginia	610,863,382	322,948,924	133,438,860	112,955,993	40,562,984	956,621
Wisconsin	2,120,617,689	984,880,315	382,844,459	502,728,756	213,757,577	36,406,582
Wyoming	216,103,849	116,841,710	35,372,213	29,219,432	33,196,832	1,473,662

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-15.—Current expenditures for elementary and secondary education food services by object: School year 1997–98

State	Food service expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	***$11,716,700,488**	**$4,134,432,572**	***$1,182,387,015**	***$744,054,355**	**$5,517,283,043**	***$138,543,503**
Alabama	255,737,532	95,627,293	34,405,456	5,246,257	119,991,162	467,364
Alaska	31,919,392	12,676,614	3,246,746	712,047	15,215,773	68,212
Arizona	180,773,226	60,619,785	12,415,491	18,688,055	82,395,401	6,654,494
Arkansas	128,807,856	51,754,941	12,686,420	1,771,756	62,201,408	393,331
California	1,303,736,887	450,808,910	139,882,639	35,482,589	677,277,672	285,077
Colorado	131,923,667	47,582,452	10,606,151	8,204,590	65,344,521	185,953
Connecticut	128,476,871	44,663,090	15,345,223	7,730,539	59,164,101	1,573,918
Delaware	40,553,451	14,824,118	4,083,336	2,019,209	19,101,527	525,261
District of Columbia	23,743,959	9,097,376	2,205,334	4,335,897	7,971,785	133,567
Florida	630,939,088	203,131,408	82,037,379	16,825,545	309,015,569	19,929,187
Georgia	439,137,278	163,384,337	39,860,388	8,453,068	226,193,640	1,245,845
Hawaii	71,808,542	27,852,344	10,163,810	2,193,057	31,548,013	51,318
Idaho	50,630,864	18,557,225	7,358,158	1,096,946	23,603,045	15,490
Illinois	431,657,393	123,403,158	34,089,232	94,961,179	178,302,938	900,886
Indiana	275,942,683	97,971,037	34,103,699	4,913,998	138,152,554	801,395
Iowa	134,454,197	50,231,091	11,589,132	3,403,352	68,615,406	615,216
Kansas	135,315,383	50,884,923	9,844,452	1,711,859	70,731,859	2,142,290
Kentucky	202,509,453	79,749,897	19,633,085	6,075,109	96,164,037	887,325
Louisiana	283,274,812	115,981,877	38,467,032	8,882,247	118,506,200	1,437,456
Maine	50,949,699	19,503,882	5,184,576	2,913,249	22,610,905	737,087
Maryland	182,178,205	70,493,202	21,486,214	10,471,895	77,520,164	2,206,730
Massachusetts	241,791,886	61,675,334	15,892,287	1,084,599	151,243,901	11,895,765
Michigan	354,933,287	119,433,411	40,097,278	36,687,745	155,687,995	3,026,858
Minnesota	224,961,011	80,553,841	17,131,438	13,028,424	113,270,423	976,885
Mississippi	154,154,016	47,293,331	17,459,598	2,878,362	86,273,531	249,194
Missouri	218,470,555	75,775,599	17,501,344	*21,046,154	100,523,607	*3,623,851
Montana	37,044,750	11,972,599	3,817,952	5,773,939	15,320,764	159,496
Nebraska	69,726,181	26,109,815	5,177,311	2,386,647	34,937,597	1,114,811
Nevada	49,971,926	18,187,799	5,092,768	1,376,980	24,154,235	1,160,144
New Hampshire	*43,461,206	15,408,073	*5,079,158	3,202,975	19,253,483	517,517
New Jersey	304,207,274	116,619,930	23,157,827	16,756,648	139,994,225	7,678,644
New Mexico	79,755,326	27,732,329	9,215,061	8,361,423	34,402,600	43,913
New York	700,081,550	265,548,925	31,710,822	82,360,831	314,589,773	5,871,199
North Carolina	409,263,111	144,922,101	40,184,034	11,187,365	184,415,468	28,554,143
North Dakota	30,143,150	11,133,660	1,781,413	621,525	16,359,841	246,711
Ohio	425,006,647	151,024,112	59,817,776	28,659,799	183,380,123	2,124,837
Oklahoma	161,991,649	61,406,289	14,673,232	12,793,533	72,741,186	377,409
Oregon	115,007,132	35,200,649	14,557,538	18,567,863	46,434,618	246,464
Pennsylvania	465,754,684	147,400,882	47,070,423	69,406,815	190,661,113	11,215,451
Rhode Island	33,185,724	1,415,069	444,185	27,607,422	2,849,307	869,741
South Carolina	198,017,189	68,827,928	21,082,156	7,414,237	99,892,793	800,075
South Dakota	34,423,018	13,340,736	2,892,379	1,509,430	16,361,254	319,219
Tennessee	224,193,435	95,763,695	21,554,885	6,814,454	98,589,394	1,471,007
Texas	1,123,526,592	415,028,660	108,159,213	58,424,723	537,266,554	4,647,442
Utah	103,712,581	38,914,952	14,258,628	2,317,201	42,969,609	5,252,191
Vermont	22,024,330	7,089,916	1,532,206	3,804,202	9,248,246	349,760
Virginia	261,146,597	94,978,820	26,110,804	16,648,230	120,010,475	3,398,268
Washington	189,095,792	60,470,909	21,924,105	15,387,665	90,502,487	810,626
West Virginia	112,937,523	41,888,256	19,148,592	4,541,602	47,357,659	1,414
Wisconsin	193,092,047	62,523,155	24,551,591	16,359,719	89,397,333	260,249
Wyoming	21,149,881	7,992,837	2,617,058	951,400	9,565,769	22,817

*Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-16.—Current expenditures for elementary and secondary education enterprise operations by object: School year 1997–98

	Object					
State	Enterprise operations expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	**[1]$776,445,889**	**[1]$191,948,238**	**[1]$37,304,707**	**[1]$166,781,363**	**[1]$291,139,253**	**[1]$89,272,328**
Alabama	0	0	0	0	0	0
Alaska	5,195,461	422,553	84,112	2,640,687	1,869,755	178,354
Arizona	46,748,135	[2]7,603,067	[2]1,697,702	[2]8,190,838	[2]22,003,338	[2]7,253,190
Arkansas	22,008,772	[2]3,579,483	[2]799,269	[2]3,856,203	[2]10,359,054	[2]3,414,763
California	9,821,757	5,231,114	1,419,649	1,579,267	1,588,419	3,308
Colorado	9,288,487	6,365,586	1,028,614	805,590	1,086,905	1,792
Connecticut	[1]101,337,259	[1]65,264,642	[1]9,648,006	[1]14,412,596	[1]10,916,363	[1]1,095,652
Delaware	0	0	0	0	0	0
District of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	5,670,525	2,767,469	225,492	927,622	1,439,361	310,581
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	10,901,083	6,482,172	1,334,556	627,672	2,092,261	364,422
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	[1]52,425,637	[1]15,810,832	[1]3,306,276	[1]7,476,651	[1]20,367,469	[1]5,464,410
Maine	49,538	36,090	8,589	1,234	3,625	0
Maryland	99,135,425	135,777	0	72,915,930	26,083,718	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	606,830	147,147	25,977	1,610	430,496	1,600
Missouri	0	0	0	0	0	0
Montana	995,643	342,122	58,136	440,831	145,780	8,774
Nebraska	[2]60,497,470	[2]1,087,988	[2]240,310	3,413,171	28,135,050	27,620,950
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	60,389,345	12,571,699	3,087,091	15,348,924	26,053,490	3,328,141
New Mexico	1,168,058	404,700	105,222	356,635	301,501	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	18,451,009	974,047	248,416	3,911,334	10,481,124	2,836,088
Ohio	3,303,881	43,996	32,124	60,031	3,090,555	77,175
Oklahoma	29,938,303	395,674	39,641	1,140,039	25,536,852	2,826,097
Oregon	5,344,569	2,164,428	764,614	1,224,589	1,128,956	61,982
Pennsylvania	19,552,182	11,390,678	2,927,025	1,606,872	3,266,398	361,209
Rhode Island	0	0	0	0	0	0
South Carolina	19,137,202	88,250	12,387	127,966	1,761,181	17,147,418
South Dakota	2,548,102	793,404	130,561	385,900	1,160,848	77,389
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	6,054,579	3,098,041	933,040	456,775	442,713	1,124,010
Vermont	640,318	125,917	21,099	40,885	443,016	9,401
Virginia	[1]93,899,887	[1]29,723,797	[1]5,789,786	[1]8,843,308	[1]47,964,082	[1]1,578,914
Washington	91,049,222	[2]14,808,148	[2]3,306,538	[2]15,952,924	[2]42,854,904	[2]14,126,708
West Virginia	186,209	68,890	21,175	319	95,825	0
Wisconsin	101,001	20,527	9,300	34,960	36,214	0
Wyoming	0	0	0	0	0	0

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-17.—Direct state support for and on behalf of local education agencies, by program: School year 1997–98

State	State has direct state support	Current expenditure direct support reported separately on National Public Education Finance Survey (NPEFS)					Direct support reported on NPEFS for property
		Direct state support	Textbooks	Student transportation	Employee benefits	Other	
United States		**$6,710,376,652**	**$485,369,854**	**$60,175,442**	**$4,690,659,474**	**$1,474,171,882**	**$29,263,634**
Alabama	NO	0	0	0	0	0	0
Alaska	NO	0	0	0	0	0	0
Arizona	YES	10,313,018	0	537,136	0	9,775,882	0
Arkansas	YES	24,120,142	0	7,971,722	13,667,595	2,480,825	0
California	YES	0	0	0	0	0	0
Colorado	NO	0	0	0	0	0	0
Connecticut	YES	369,949,672	0	0	205,807,399	164,142,273	2,224,048
Delaware	YES	847,613	0	2,650	0	844,963	841,426
District of Columbia	YES	8,900,000	0	0	8,900,000	0	0
Florida	YES	0	0	0	0	0	0
Georgia	YES	120,348,471	0	0	104,456,642	15,891,829	0
Hawaii	YES	0	0	0	0	0	0
Idaho	YES	1,889,269	0	0	554,860	1,334,409	0
Illinois	YES	576,574,450	24,192,100	0	467,882,000	84,500,350	0
Indiana	YES	472,118,684	0	0	392,200,000	79,918,684	0
Iowa	NO	0	0	0	0	0	0
Kansas	YES	75,775,129	0	0	75,775,129	0	0
Kentucky	YES	236,131,560	100,000	0	220,649,044	15,382,516	0
Louisiana	YES	41,565,487	0	0	0	41,565,487	0
Maine	YES	148,507,663	0	0	148,507,663	0	0
Maryland	YES	445,017,687	0	0	445,017,687	0	0
Massachusetts	YES	601,960,087	0	0	485,448,207	116,511,880	0
Michigan	NO	0	0	0	0	0	0
Minnesota	YES	36,973,534	0	0	0	36,973,534	0
Mississippi	YES	12,782,630	0	0	0	12,782,630	311,074
Missouri	NO	0	0	0	0	0	0
Montana	NO	0	0	0	0	0	0
Nebraska	—	0	0	0	0	0	0
Nevada	NO	0	0	0	0	0	0
New Hampshire	NO	0	0	0	0	0	0
New Jersey	YES	10,850,676	0	0	0	10,850,676	0
New Mexico	YES	0	0	0	0	0	0
New York	NO	0	0	0	0	0	0
North Carolina	YES	0	0	0	0	0	0
North Dakota	NO	0	0	0	0	0	0

Table A-17.—Direct state support for and on behalf of local education agencies, by program: School year 1997–98—Continued

State	State has direct state support	Current expenditure direct support reported separately on National Public Education Finance Survey (NPEFS)					Direct support reported on NPEFS for property
		Direct state support	Textbooks	Student transportation	Employee benefits	Other	
United States		**$1,757,875,440**	**$230,538,877**	**$25,831,967**	**$1,060,896,624**	**$440,607,972**	**$29,263,634**
Ohio	NO	0	0	0	0	0	0
Oklahoma	YES	252,615,940	0	0	123,772,717	128,843,223	0
Oregon	NO	0	0	0	0	0	0
Pennsylvania	YES	0	0	0	0	0	0
Rhode Island	YES	55,291,386	0	0	35,565,169	19,726,217	0
South Carolina	YES	0	0	0	0	0	0
South Dakota	YES	0	0	0	0	0	0
Tennessee	NO	0	0	0	0	0	0
Texas	YES	1,325,684,799	230,538,877	25,831,967	794,504,412	274,809,543	6,623,887
Utah	NO	0	0	0	0	0	0
Vermont	YES	0	0	0	0	0	0
Virginia	YES	0	0	0	0	0	0
Washington	NO	0	0	0	0	0	0
West Virginia	YES	124,283,315	0	0	107,054,326	17,228,989	19,263,199
Wisconsin	YES	0	0	0	0	0	0
Wyoming	NO	0	0	0	0	0	0

NOTE: Some states reported direct program support data combined with expenditures (appendix B). Expenditures reported here have been distributed to the appropriate function and object by the National Center for Education Statistics, and are included in the data reported throughout this report.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98, working files.

Table A-18.—Total current, capital, and non-elementary-secondary education expenditures: School year 1997–98

State	Total expenditures	Current elementary-secondary expenditures	Capital expenditures	Non elementary-secondary education expenditures
United States	**[1]$334,321,586,972**	**[1]$285,489,511,135**	**[1]$43,947,117,196**	**[1]$4,884,958,641**
Alabama	4,253,187,383	3,633,158,852	516,979,754	103,048,777
Alaska	1,211,262,748	1,092,750,100	113,309,417	5,203,231
Arizona	4,836,351,107	[2]3,740,638,121	[2]1,056,301,244	[2]39,411,742
Arkansas	2,382,510,170	[1]2,149,237,194	220,144,648	13,128,328
California	37,963,798,746	32,759,491,610	4,601,248,999	603,058,137
Colorado	4,702,068,076	3,886,872,269	791,849,399	23,346,408
Connecticut	5,362,691,150	[1]4,765,077,097	[1]507,016,422	[1]90,597,632
Delaware	920,607,846	830,731,124	75,434,180	14,442,542
District of Columbia	[1]717,101,994	[1]647,201,639	[1]66,511,373	3,388,982
Florida	15,489,120,549	12,737,324,518	2,323,566,246	428,229,785
Georgia	9,002,447,087	7,770,241,380	1,188,642,105	43,563,602
Hawaii	1,302,859,638	1,112,350,984	158,087,955	32,420,699
Idaho	1,353,035,519	1,153,777,719	196,091,532	3,166,268
Illinois	14,961,548,713	12,473,064,433	2,376,273,339	112,210,941
Indiana	7,565,185,200	6,234,562,824	1,283,237,620	47,384,756
Iowa	3,395,592,800	3,005,421,266	372,060,362	18,111,172
Kansas	2,972,972,041	2,684,244,169	285,527,775	3,200,097
Kentucky	3,759,844,454	3,489,204,911	227,601,548	43,037,995
Louisiana	[1]4,456,849,159	[1]4,030,379,352	409,282,968	17,186,839
Maine	1,563,869,478	1,433,174,637	114,018,140	16,676,701
Maryland	6,511,446,148	5,843,685,372	646,659,635	21,101,141
Massachusetts	7,740,557,183	7,381,784,305	284,644,976	74,127,902
Michigan	14,508,275,892	12,003,818,087	2,202,719,484	301,738,321
Minnesota	6,808,820,802	5,452,570,935	1,099,978,310	256,271,557
Mississippi	2,554,588,930	2,164,591,566	374,398,733	15,598,631
Missouri	5,876,065,412	5,067,719,669	703,585,896	104,759,847
Montana	1,031,934,334	929,197,290	96,220,360	6,516,684
Nebraska	1,971,714,823	1,743,774,920	224,933,569	3,006,334
Nevada	2,032,498,699	1,570,575,974	[2]450,805,883	[2]11,116,842
New Hampshire	[2]1,369,685,147	1,241,255,056	[2]125,175,533	3,254,558
New Jersey	13,442,330,447	12,056,559,865	1,233,494,494	152,276,088
New Mexico	1,966,188,471	1,659,891,331	297,021,470	9,275,670
New York	29,879,110,548	25,332,735,272	3,548,610,711	997,764,565
North Carolina	[1]7,859,848,578	6,497,648,309	[1]1,311,133,723	51,066,546
North Dakota	668,208,899	599,442,750	64,016,516	4,749,633
Ohio	13,154,497,025	11,448,721,847	1,354,769,858	351,005,320
Oklahoma	3,459,676,731	3,138,690,408	311,616,500	9,369,823
Oregon	3,937,825,180	3,474,714,062	443,998,837	19,112,281
Pennsylvania	15,723,938,750	13,084,858,950	2,329,560,861	309,518,938
Rhode Island	1,268,204,129	1,215,594,877	45,522,650	7,086,602
South Carolina	4,260,085,533	3,507,016,989	710,998,829	42,069,715
South Dakota	792,448,256	665,082,314	126,391,886	974,056
Tennessee	5,021,960,972	4,409,338,313	590,450,790	22,171,869
Texas	25,690,633,291	21,188,676,395	4,369,422,465	132,534,431
Utah	2,396,340,392	1,916,688,368	423,413,250	56,238,774
Vermont	829,696,297	749,785,719	77,652,386	2,258,192
Virginia	[1]7,839,736,068	[1]6,739,003,429	960,189,954	140,542,685
Washington	7,265,615,952	[2]5,986,648,014	1,248,053,133	30,914,805
West Virginia	2,139,255,821	1,905,939,530	205,309,613	28,006,678
Wisconsin	7,442,064,430	6,280,696,005	1,103,141,304	58,227,121
Wyoming	705,429,974	603,901,015	100,040,561	1,488,398

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-19.—Capital expenditures by object: School year 1997–98

		Object		
State	Capital expenditures	Facilities	Replacement equipment	Interest debt
United States	**[1]$43,947,117,196**	**$28,872,803,609**	**[1]$7,295,287,542**	**[1]$7,779,026,045**
Alabama	516,979,754	346,731,248	118,209,405	52,039,101
Alaska	113,309,417	[1]74,739,073	19,297,233	19,273,111
Arizona	[2]1,056,301,244	[2]515,506,308	267,352,508	273,442,428
Arkansas	220,144,648	121,290,410	49,389,996	49,464,241
California	4,601,248,999	3,603,782,364	810,181,365	187,285,270
Colorado	791,849,399	512,966,417	112,744,979	166,138,003
Connecticut	[1]507,016,422	323,099,445	[1]70,337,187	113,579,791
Delaware	75,434,180	48,086,398	15,122,278	12,225,504
District of Columbia	[1]66,511,373	48,300,259	11,590,834	[1]6,620,280
Florida	2,323,566,246	1,754,091,010	201,106,336	368,368,900
Georgia	1,188,642,105	808,533,705	214,518,506	165,589,894
Hawaii	158,087,955	90,307,427	32,036,237	35,744,291
Idaho	196,091,532	134,430,654	31,269,168	30,391,710
Illinois	2,376,273,339	1,491,212,024	492,206,182	392,855,133
Indiana	1,283,237,620	642,011,111	133,825,429	507,401,080
Iowa	372,060,362	215,329,825	110,571,237	46,159,300
Kansas	285,527,775	81,979,964	118,507,116	85,040,695
Kentucky	227,601,548	46,814,656	111,185,232	69,601,660
Louisiana	409,282,968	182,951,975	127,161,905	99,169,088
Maine	114,018,140	55,525,642	24,509,782	33,982,716
Maryland	646,659,635	483,345,930	86,984,779	76,328,926
Massachusetts	284,644,976	38,807,659	104,463,794	141,373,523
Michigan	2,202,719,484	1,492,285,304	292,156,310	418,277,870
Minnesota	1,099,978,310	682,950,090	187,121,630	229,906,590
Mississippi	374,398,733	242,750,396	91,285,263	40,363,074
Missouri	703,585,896	362,819,660	192,639,981	148,126,255
Montana	96,220,360	56,807,047	27,552,611	11,860,702
Nebraska	224,933,569	124,398,360	70,859,084	29,676,125
Nevada	[2]450,805,883	286,962,415	[2]54,029,986	109,813,482
New Hampshire	[2]125,175,533	71,145,844	23,478,631	[2]30,551,058
New Jersey	1,233,494,494	[1]887,648,096	160,708,443	185,137,955
New Mexico	297,021,470	248,586,276	19,862,264	28,572,930
New York	3,548,610,711	2,540,558,768	353,659,339	654,392,604
North Carolina	[1]1,311,133,723	936,682,145	[2]141,797,409	[1]232,654,169
North Dakota	64,016,516	34,148,495	22,751,873	7,116,148
Ohio	1,354,769,858	665,799,124	464,398,956	224,571,778
Oklahoma	311,616,500	203,831,625	77,245,699	30,539,176
Oregon	443,998,837	275,722,320	80,382,828	87,893,689
Pennsylvania	2,329,560,861	1,443,090,584	228,108,016	658,362,262
Rhode Island	45,522,650	8,608,226	16,576,317	20,338,107
South Carolina	710,998,829	510,450,703	108,573,443	91,974,683
South Dakota	126,391,886	76,010,053	35,251,401	15,130,432
Tennessee	590,450,790	389,772,992	105,189,457	95,488,341
Texas	4,369,422,465	2,953,617,441	614,581,330	801,223,693
Utah	423,413,250	313,178,892	42,694,580	67,539,778
Vermont	77,652,386	47,614,312	15,925,656	14,112,418
Virginia	960,189,954	602,080,298	182,905,167	175,204,489
Washington	1,248,053,133	859,424,643	133,563,633	255,064,857
West Virginia	205,309,613	119,793,970	71,265,563	14,250,080
Wisconsin	1,103,141,304	755,334,822	191,183,293	156,623,189
Wyoming	100,040,561	60,887,204	26,967,891	12,185,466

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-20.—Facilities acquisition and construction expenditures by object: School year 1997–98

State	Facilities acquisition and construction expenditures	Object		
		Construction	Land and existing buildings	Initial equipment
United States	**28,872,803,609**	***$21,918,654,086**	***$4,509,535,305**	***$2,444,614,218**
Alabama	346,731,248	323,355,686	18,589,965	4,785,597
Alaska	74,739,073	63,338,588	243,443	11,157,042
Arizona	515,506,308	*395,395,410	*78,875,014	*41,235,884
Arkansas	121,290,410	*96,264,613	*19,203,240	5,822,557
California	3,603,782,364	3,126,904,503	375,063,554	101,814,307
Colorado	512,966,417	434,643,995	24,512,292	53,810,130
Connecticut	323,099,445	*262,197,461	*52,304,169	8,597,815
Delaware	48,086,398	38,306,814	1,165,527	8,614,057
District of Columbia	48,300,259	*43,738,736	0	*4,561,523
Florida	1,754,091,010	1,401,167,071	76,625,703	276,298,236
Georgia	808,533,705	709,560,718	52,503,786	46,469,201
Hawaii	90,307,427	80,322,455	8,209,309	1,775,663
Idaho	134,430,654	95,802,990	12,426,715	26,200,949
Illinois	1,491,212,024	597,984,207	*586,569,228	*306,658,589
Indiana	642,011,111	*408,637,494	*81,516,597	151,857,020
Iowa	215,329,825	199,883,551	5,743,365	9,702,909
Kansas	81,979,964	67,415,797	13,234,995	1,329,172
Kentucky	46,814,656	33,793,227	*8,550,976	*4,470,453
Louisiana	182,951,975	74,190,293	104,063,021	4,698,661
Maine	55,525,642	50,289,493	3,037,281	2,198,868
Maryland	483,345,930	428,116,259	1,941,723	53,287,948
Massachusetts	38,807,659	*24,044,697	*4,796,530	9,966,432
Michigan	1,492,285,304	1,060,009,423	280,259,051	152,016,830
Minnesota	682,950,090	579,029,654	41,416,903	62,503,533
Mississippi	242,750,396	186,082,316	54,925,661	1,742,419
Missouri	362,819,660	*316,151,973	13,696,120	*32,971,567
Montana	56,807,047	51,560,156	4,373,220	873,671
Nebraska	124,398,360	10,307,502	93,513,054	20,577,804
Nevada	286,962,415	267,575,235	8,261,524	11,125,656
New Hampshire	71,145,844	49,411,558	*14,272,578	*7,461,708
New Jersey	887,648,096	697,052,406	100,154,861	90,440,829
New Mexico	248,586,276	148,919,362	63,935,296	35,731,618
New York	2,540,558,768	1,139,521,078	1,270,309,862	130,727,828
North Carolina	936,682,145	671,146,968	83,255,374	182,279,803
North Dakota	34,148,495	30,605,294	2,976,226	566,975
Ohio	665,799,124	589,260,279	67,822,109	8,716,736
Oklahoma	203,831,625	167,180,094	27,854,015	8,797,516
Oregon	275,722,320	41,963,467	206,871,272	26,887,581
Pennsylvania	1,443,090,584	1,428,774,748	8,142,122	6,173,714
Rhode Island	8,608,226	*6,468,725	*1,290,407	849,094
South Carolina	510,450,703	438,171,001	31,397,626	40,882,076
South Dakota	76,010,053	9,754,328	*43,509,135	*22,746,590
Tennessee	389,772,992	324,463,625	37,882,298	27,427,069
Texas	2,953,617,441	2,613,089,234	146,859,766	193,668,441
Utah	313,178,892	96,993,959	181,024,073	35,160,860
Vermont	47,614,312	45,049,353	1,469,040	1,095,919
Virginia	602,080,298	508,620,896	16,019,777	77,439,625
Washington	859,424,643	687,464,276	76,229,276	95,731,091
West Virginia	119,793,970	84,311,228	33,577,554	1,905,188
Wisconsin	755,334,822	667,549,954	58,247,934	29,536,934
Wyoming	60,887,204	46,811,936	10,812,738	3,262,530

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-21.—Replacement equipment expenditures by function: School year 1997–98

State	Replacement equipment expenditures	Function					
		Instruction	Student support services	Instructional support staff services	General administration support service	School administration support services	Operations and maintenance support services
United States	**[1]$11,804,822,847**	**[2]$3,301,730,963**	**[2]$113,279,971**	**[2]$707,158,306**	**[2]$112,848,061**	**[2]$170,249,917**	**[2]$1,021,689,757**
Alabama	136,799,370	51,938,175	1,106,684	4,544,737	3,936,608	1,763,181	4,049,108
Alaska	19,540,676	[2]10,017,952	[2]547,185	1,551,595	2,330,546	432,616	2,736,404
Arizona	[2]346,227,522	[2]137,534,342	[2]4,853,417	[2]25,109,869	[2]5,412,419	[2]6,167,736	[2]44,680,274
Arkansas	68,593,237	27,747,212	557,400	2,664,668	1,747,105	861,045	9,210,058
California	1,185,244,919	421,385,610	10,110,329	57,396,339	2,620,287	39,063,482	86,243,498
Colorado	137,257,271	48,391,368	1,428,643	7,270,698	894,662	4,836,192	12,659,652
Connecticut	[1]122,641,355	30,462,699	840,292	9,602,185	1,439,827	2,509,043	16,334,872
Delaware	16,287,805	8,385,793	583,954	167,907	3,298	297,139	1,896,284
District of Columbia	11,590,834	331,331	6,445,107	608,558	[2]161,411	[2]169,787	1,883,187
Florida	277,732,039	105,596,642	8,792,714	10,419,853	2,006,508	11,126,647	19,553,769
Georgia	267,022,292	108,750,340	2,072,505	7,590,297	2,259,313	4,515,694	12,021,174
Hawaii	40,245,546	23,621,596	920,763	1,544,587	40,919	907,151	1,884,909
Idaho	43,695,883	14,946,966	238,937	2,518,192	747,022	284,875	7,836,622
Illinois	1,078,775,410	147,028,540	5,074,498	50,037,632	12,209,486	7,760,978	172,251,318
Indiana	215,342,026	23,100,467	1,562,028	26,316,983	1,356,583	533,656	15,776,746
Iowa	116,314,602	54,235,495	1,888,895	11,282,018	2,891,484	1,464,829	13,183,526
Kansas	131,742,111	52,991,109	3,973,163	7,310,518	4,280,294	3,900,182	16,165,549
Kentucky	119,736,208	47,966,286	439,956	2,799,783	2,564,057	1,237,148	10,631,148
Louisiana	231,224,926	[2]78,213,246	1,133,141	6,114,182	555,683	1,216,032	7,776,336
Maine	27,547,063	11,753,659	957,125	877,448	430,789	702,070	3,285,665
Maryland	88,926,502	48,326,974	716,106	5,574,234	366,668	2,248,791	7,953,424
Massachusetts	109,260,324	68,932,754	224,501	1,253,462	355,459	6,600,409	9,597,368
Michigan	572,415,361	97,465,176	3,990,137	19,748,311	7,170,108	5,227,800	55,284,706
Minnesota	228,538,533	55,812,069	2,159,860	39,101,062	1,337,001	4,719,640	34,255,280
Mississippi	146,210,924	36,113,176	2,154,457	15,165,887	1,430,514	2,057,107	10,681,970
Missouri	206,336,101	71,208,010	827,060	22,697,461	4,351,390	4,264,256	42,648,784
Montana	31,925,831	13,646,257	485,810	1,640,799	355,339	463,579	2,829,660
Nebraska	164,372,138	28,517,288	1,516,607	3,214,883	1,507,845	486,135	19,598,869
Nevada	[2]62,291,510	24,525,136	337,709	3,315,560	291,182	289,118	2,436,495
New Hampshire	37,751,209	12,316,613	262,986	2,996,033	328,730	836,142	2,922,996
New Jersey	260,863,304	91,287,208	4,399,061	5,096,081	5,549,841	6,505,820	14,854,517
New Mexico	83,797,560	8,769,034	1,869,732	1,030,134	505,016	479,021	1,325,233
New York	1,623,969,201	148,272,440	3,715,551	71,247,434	2,233,197	4,145,581	62,701,756
North Carolina	225,052,783	78,351,418	1,137,251	1,664,472	1,510,293	457,364	4,429,841
North Dakota	25,728,099	10,002,285	236,478	1,933,760	668,415	304,500	2,326,949

Table A-21.—Replacement equipment expenditures by function: School year 1997–98—Continued

State	Replacement equipment expenditures	Function					
		Instruction	Student support services	Instructional support staff services	General administration support service	School administration support services	Operations and maintenance support services
United States	**[1]$11,804,822,847**	**[2]$3,301,730,963**	**[2]$113,279,971**	**[2]$707,158,306**	**[2]$112,848,061**	**[2]$170,249,917**	**[2]$1,021,689,757**
Ohio	532,221,065	201,384,553	15,214,752	49,387,975	7,183,018	7,116,541	62,019,578
Oklahoma	105,099,714	31,635,921	968,602	5,206,877	1,175,457	985,795	9,285,493
Oregon	287,254,100	22,903,036	1,455,990	9,629,124	965,169	2,745,836	17,840,465
Pennsylvania	236,250,137	106,998,211	2,715,110	47,588,405	6,705,763	4,295,988	21,451,858
Rhode Island	17,866,724	7,129,989	113,255	3,147,646	695,421	562,493	3,114,385
South Carolina	$139,971,069	$64,621,238	$1,893,993	$9,685,353	$768,777	$1,919,235	$10,918,019
South Dakota	78,760,536	14,301,884	333,895	1,438,333	422,465	306,270	10,736,626
Tennessee	143,071,755	60,755,430	1,459,485	4,768,271	596,903	1,149,312	6,415,243
Texas	761,441,097	301,009,681	4,779,222	82,764,734	4,058,865	8,357,806	54,767,154
Utah	223,718,653	21,139,500	478,169	850,993	159,373	160,846	3,887,039
Vermont	17,394,696	7,571,716	301,232	2,053,373	322,155	697,026	2,386,153
Virginia	198,924,944	61,007,693	1,648,488	21,362,244	1,328,507	2,834,155	24,883,381
Washington	209,792,909	54,635,359	2,016,303	14,640,956	5,695,021	1,888,827	18,400,834
West Virginia	104,843,117	43,679,738	513,755	1,388,274	1,543,305	356,453	4,019,773
Wisconsin	249,431,227	94,794,126	1,385,555	20,161,501	4,496,943	7,569,471	30,154,237
Wyoming	37,780,629	10,218,222	442,123	1,676,625	881,620	469,117	7,501,572

Table A-21.—Replacement equipment expenditures by function: School year 1997-98—Continued

State	Replacement equipment expenditures	Function					
		Student transportation support services	Other support services	Food service operations	Enterprise operations	Community services	Direct cost programs
United States	**[1]$11,804,822,847**	**$964,139,075**	**[2]$564,778,229**	**$213,935,193**	**[2]$12,825,060**	**[1]$42,105,961**	**$70,547,049**
Alabama	136,799,370	40,099,925	4,153,375	5,851,949	0	294,467	471,196
Alaska	19,540,676	388,977	19,552	596,465	438,682	135,949	101,310
Arizona	[2]346,227,522	20,684,149	[2]20,492,169	1,521,987	0	[2]896,146	0
Arkansas	68,593,237	[1]125,712	4,461,456	1,587,806	[1]0	149,693	277,841
California	1,185,244,919	50,463,131	97,277,932	27,837,862	0	3,486,958	14,295,937
Colorado	137,257,271	13,140,454	19,729,018	3,753,190	360,841	268,809	11,452
Connecticut	[1]122,641,355	1,147,778	3,701,729	2,771,187	726,649	[1]800,926	0
Delaware	16,287,805	1,035,980	1,795,834	956,089	[2]0	0	0
District of Columbia	11,590,834	544,020	340,227	1,088,350	0	4,714	14,142
Florida	277,732,039	7,571,515	5,365,095	12,230,744	0	2,135,849	16,307,000
Georgia	267,022,292	54,478,890	10,048,816	10,929,698	333,696	520,675	997,408
Hawaii	40,245,546	0	581,471	948,084	0	1,466,102	120,655
Idaho	43,695,883	2,986,072	704,374	981,992	0	23,220	896
Illinois	1,078,775,410	50,908,496	37,193,561	6,566,140	0	2,592,692	582,841
Indiana	215,342,026	50,196,898	11,396,196	2,700,536	0	312,319	573,017
Iowa	116,314,602	14,893,279	7,281,000	3,015,665	95,294	206,864	132,888
Kansas	131,742,111	15,400,230	11,405,502	2,788,007	0	56,865	235,697
Kentucky	119,736,208	31,142,980	7,100,236	6,399,191	0	904,447	0
Louisiana	231,224,926	14,125,396	8,092,563	7,546,289	[2]1,438,070	198,850	752,117
Maine	27,547,063	5,245,811	379,280	539,705	931	7,653	329,646
Maryland	88,926,502	9,235,260	8,455,651	3,334,136	309,327	464,208	0
Massachusetts	109,260,324	2,525,632	14,506,499	355,459	74,834	37,417	0
Michigan	572,415,361	50,334,764	40,194,013	4,821,345	0	3,559,240	4,360,710
Minnesota	228,538,533	18,025,357	22,381,254	4,850,936	0	3,052,648	1,426,523
Mississippi	146,210,924	19,129,800	2,059,744	1,973,457	868	351,934	166,349
Missouri	206,336,101	24,255,417	14,109,740	5,967,062	0	1,139,693	1,171,108
Montana	31,925,831	6,131,243	686,683	586,931	205,313	69,041	451,956
Nebraska	164,372,138	7,624,256	6,014,964	1,970,420	407,817	0	0
Nevada	[2]62,291,510	19,826,639	2,281,883	162,887	0	[2]487	562,890
New Hampshire	37,751,209	879,503	559,755	1,101,047	0	1,255,672	19,154
New Jersey	260,863,304	13,181,695	[2]10,661,317	2,809,602	3,566,569	[2]1,052,721	1,744,011
New Mexico	83,797,560	4,349,663	535,383	953,046	0	46,002	0
New York	1,623,969,201	28,804,585	12,897,466	11,133,331	0	369,832	8,138,166
North Carolina	225,052,783	44,212,450	6,983,869	2,175,945	0	874,506	0
North Dakota	25,728,099	4,065,239	1,376,574	547,548	1,209,349	66,319	14,457

Table A-21.—Replacement equipment expenditures by function: School year 1997–98—Continued

State	Replacement equipment expenditures	Function					
		Student transportation support services	Other support services	Food service operations	Enterprise operations	Community services	Direct cost programs
United States	**[1]$11,804,822,847**	**$964,139,075**	**[2]$564,778,229**	**$213,935,193**	**[2]$12,825,060**	**[1]$42,105,961**	**$70,547,049**
Ohio	532,221,065	56,973,614	43,068,768	10,781,740	10,352	5,400,628	5,857,437
Oklahoma	105,099,714	20,049,120	4,616,102	2,891,005	251,461	175,331	4,535
Oregon	287,254,100	12,323,206	8,139,690	1,878,407	1,299,072	1,105,864	96,969
Pennsylvania	236,250,137	14,733,589	12,479,162	6,334,045	158,465	1,880,758	2,766,662
Rhode Island	17,866,724	716,026	762,996	290,929	0	0	43,177
South Carolina	$139,971,069	$1,708,065	$8,142,285	$6,575,860	$102,793	$668,149	1,569,676
South Dakota	78,760,536	3,362,690	3,511,463	800,853	16,903	5,280	14,739
Tennessee	143,071,755	20,907,771	3,775,234	4,823,476	0	538,332	0
Texas	761,441,097	83,539,763	53,239,683	19,065,910	0	1,703,518	1,294,994
Utah	223,718,653	11,349,432	474,894	1,428,078	1,392,387	60,042	1,313,827
Vermont	17,394,696	1,150,367	733,656	278,477	376,893	35,077	19,531
Virginia	198,924,944	53,508,240	6,601,892	5,621,785	12,045	1,740,492	2,356,245
Washington	209,792,909	26,639,035	6,606,399	2,721,111	0	319,788	0
West Virginia	104,843,117	14,517,529	1,216,311	2,861,308	0	137,521	1,031,596
Wisconsin	249,431,227	10,643,929	15,514,937	4,045,085	36,449	1,467,625	913,435
Wyoming	37,780,629	4,855,503	670,576	183,036	0	64,638	4,859

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-22.—Debt services expenditures: School year 1997–98

State	Debt services subtotal	Interest	Redemption of principal
United States	[1]**$20,069,834,417**	[1]**$7,779,026,045**	[1]**$12,290,808,372**
Alabama	108,507,319	52,039,101	56,468,218
Alaska	63,210,541	19,273,111	43,937,430
Arizona	509,132,323	273,442,428	235,689,895
Arkansas	107,774,953	49,464,241	58,310,712
California	972,828,398	187,285,270	785,543,128
Colorado	697,405,188	166,138,003	531,267,185
Connecticut	279,036,719	113,579,791	165,456,928
Delaware	32,014,727	12,225,504	19,789,223
District of Columbia	[1]17,861,159	[1]6,620,280	[1]11,240,879
Florida	788,324,465	368,368,900	419,955,565
Georgia	335,548,147	165,589,894	169,958,253
Hawaii	83,167,889	35,744,291	47,423,598
Idaho	56,517,747	30,391,710	26,126,037
Illinois	791,179,169	392,855,133	398,324,036
Indiana	537,711,710	507,401,080	30,310,630
Iowa	126,245,751	46,159,300	80,086,451
Kansas	146,677,399	85,040,695	61,636,704
Kentucky	146,399,622	69,601,660	76,797,962
Louisiana	195,599,260	99,169,088	96,430,172
Maine	81,807,636	33,982,716	47,824,920
Maryland	170,019,551	76,328,926	93,690,625
Massachusetts	308,642,944	141,373,523	167,269,421
Michigan	1,011,216,099	418,277,870	592,938,229
Minnesota	451,168,971	229,906,590	221,262,381
Mississippi	115,071,562	40,363,074	74,708,488
Missouri	380,354,849	148,126,255	232,228,594
Montana	31,200,631	11,860,702	19,339,929
Nebraska	38,961,291	29,676,125	9,285,166
Nevada	177,299,215	109,813,482	67,485,733
New Hampshire	75,904,240	[2]30,551,058	[2]45,353,182
New Jersey	406,839,186	185,137,955	221,701,231
New Mexico	90,022,987	28,572,930	61,450,057
New York	1,255,953,775	654,392,604	601,561,171
North Carolina	[1]460,722,363	[1]232,654,169	228,068,194
North Dakota	19,173,596	7,116,148	12,057,448
Ohio	1,065,802,644	224,571,778	841,230,866
Oklahoma	118,369,003	30,539,176	87,829,827
Oregon	240,315,621	87,893,689	152,421,932
Pennsylvania	3,080,698,410	658,362,262	2,422,336,148
Rhode Island	43,351,788	20,338,107	23,013,681
South Carolina	337,520,174	91,974,683	245,545,491
South Dakota	27,751,661	15,130,432	12,621,229
Tennessee	349,544,978	95,488,341	254,056,637
Texas	1,616,298,814	801,223,693	815,075,121
Utah	149,587,494	67,539,778	82,047,716
Vermont	32,315,985	14,112,418	18,203,567
Virginia	472,579,933	175,204,489	297,375,444
Washington	496,147,372	255,064,857	241,082,515
West Virginia	37,376,747	14,250,080	23,126,667
Wisconsin	903,293,868	156,623,189	746,670,679
Wyoming	29,378,543	12,185,466	17,193,077

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-23.—Non-elementary-secondary expenditures by program: School year 1997–98

State	Non elementary-secondary education expenditures	Program				
		Community services	Non-public school programs	Adult education	Community college	Other
United States	[1]$4,884,958,641	[1]$1,782,971,537	$863,348,357	$1,479,219,278	$144,351	$759,275,117
Alabama	103,048,777	24,386,681	1,233,743	29,514,316	0	47,914,036
Alaska	5,203,231	4,682,339	0	520,892	0	0
Arizona	[2]39,411,742	[2]29,562,822	2,453,616	7,395,304	0	0
Arkansas	13,128,328	3,973,786	116,958	9,037,584	0	0
California	603,058,137	215,487,999	0	387,570,138	0	0
Colorado	23,346,408	21,094,744	0	2,251,664	0	0
Connecticut	[1]90,597,632	[1]24,865,409	38,313,246	27,418,977	0	0
Delaware	14,442,542	2,334,554	3,976,669	8,131,319	0	0
District of Columbia	3,388,982	842,154	0	2,546,828	0	0
Florida	428,229,785	151,742,327	0	276,487,458	0	0
Georgia	43,563,602	14,790,870	0	28,772,732	0	0
Hawaii	32,420,699	24,209,019	174,210	8,037,470	0	0
Idaho	3,166,268	2,887,916	0	278,352	0	0
Illinois	112,210,941	96,466,322	0	15,643,823	100,796	0
Indiana	47,384,756	17,455,980	226,602	29,702,174	0	0
Iowa	18,111,172	7,096,617	9,286,971	1,727,584	0	0
Kansas	3,200,097	511,785	0	2,688,312	0	0
Kentucky	43,037,995	43,037,995	0	0	0	0
Louisiana	17,186,839	6,324,392	0	10,818,892	43,555	0
Maine	16,676,701	528,541	895,614	15,252,546	0	0
Maryland	21,101,141	12,393,693	8,707,448	0	0	0
Massachusetts	74,127,902	10,167,468	55,619,740	8,231,629	0	109,065
Michigan	301,738,321	179,557,575	0	122,180,746	0	0
Minnesota	256,271,557	197,400,689	26,260,722	32,610,146	0	0
Mississippi	15,598,631	12,387,066	164,611	3,046,954	0	0
Missouri	104,759,847	72,650,981	0	32,108,866	0	0
Montana	6,516,684	1,319,341	779,128	4,418,215	0	0
Nebraska	3,006,334	2,412,846	0	593,488	0	0
Nevada	[2]11,116,842	[2]16,051	0	11,100,791	0	0
New Hampshire	3,254,558	572,413	0	2,682,145	0	0
New Jersey	152,276,088	10,038,634	88,352,521	53,884,933	0	0
New Mexico	9,275,670	9,275,670	0	0	0	0
New York	997,764,565	69,213,263	237,785,845	106,128,168	0	584,637,289
North Carolina	51,066,546	51,054,352	0	12,194	0	0
North Dakota	4,749,633	2,352,575	0	2,397,058	0	0
Ohio	351,005,320	142,479,690	108,566,821	72,502,921	0	27,455,888
Oklahoma	9,369,823	8,980,307	389,516	0	0	0
Oregon	19,112,281	16,287,139	0	2,825,142	0	0
Pennsylvania	309,518,938	74,748,604	192,530,083	42,240,251	0	0
Rhode Island	7,086,602	33,274	4,801,928	1,802,507	0	448,893
South Carolina	42,069,715	14,193,225	59,693	27,816,797	0	0
South Dakota	974,056	597,776	0	376,280	0	0
Tennessee	22,171,869	22,171,869	0	0	0	0
Texas	132,534,431	98,706,906	756,274	33,071,251	0	0
Utah	56,238,774	4,383,971	51,854,803	0	0	0
Vermont	2,258,192	781,784	0	1,476,408	0	0
Virginia	140,542,685	9,175,990	0	32,656,749	0	98,709,946
Washington	30,914,805	28,498,755	0	2,416,050	0	0
West Virginia	28,006,678	9,552,337	0	18,454,341	0	0
Wisconsin	58,227,121	28,185,526	30,041,595	0	0	0
Wyoming	1,488,398	1,099,515	0	388,883	0	0

[1] Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

[2] Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-24.—Title I and Title VI expenditures: School year 1997–98

State	Subtotal	Title I	Title VI
United States	**$7,342,905,689**	**$7,071,571,575**	**$271,334,114**
Alabama	134,010,554	129,925,746	4,084,808
Alaska	24,307,023	23,044,107	1,262,916
Arizona	115,139,210	110,651,528	4,487,682
Arkansas	71,139,213	68,701,420	2,437,793
California	899,391,363	869,559,706	29,831,657
Colorado	78,865,540	75,419,204	3,446,336
Connecticut	64,742,653	62,346,106	2,396,547
Delaware	19,618,576	18,139,985	1,478,591
District of Columbia	34,382,315	31,832,797	2,549,518
Florida	345,748,286	331,506,741	14,241,545
Georgia	193,873,470	186,247,865	7,625,605
Hawaii	20,863,910	20,701,325	162,585
Idaho	24,322,901	24,322,901	0
Illinois	325,977,881	324,219,966	1,757,915
Indiana	118,707,565	113,194,311	5,513,254
Iowa	58,739,826	55,891,469	2,848,357
Kansas	57,780,026	55,244,962	2,535,064
Kentucky	129,097,360	124,821,375	4,275,985
Louisiana	202,004,681	197,148,576	4,856,105
Maine	35,049,146	33,764,220	1,284,926
Maryland	98,153,687	93,686,941	4,466,746
Massachusetts	100,485,730	95,830,081	4,655,649
Michigan	324,307,914	315,987,337	8,320,577
Minnesota	91,629,647	86,111,280	5,518,367
Mississippi	129,098,136	126,251,304	2,846,832
Missouri	123,383,754	119,000,874	4,382,880
Montana	43,187,678	35,907,968	7,279,710
Nebraska	35,493,254	34,187,824	1,305,430
Nevada	23,338,839	22,069,111	1,269,728
New Hampshire	14,764,671	13,277,839	1,486,832
New Jersey	158,191,547	151,287,422	6,904,125
New Mexico	63,275,660	61,421,368	1,854,292
New York	682,191,162	665,970,690	16,220,472
North Carolina	146,892,408	140,036,197	6,856,211
North Dakota	20,254,772	19,040,283	1,214,489
Ohio	350,068,013	326,968,859	23,099,154
Oklahoma	87,836,243	84,753,197	3,083,046
Oregon	77,750,588	74,309,334	3,441,254
Pennsylvania	344,535,827	333,544,668	10,991,159
Rhode Island	25,851,350	24,234,020	1,617,330
South Carolina	97,741,277	93,991,771	3,749,506
South Dakota	20,171,343	18,739,907	1,431,436
Tennessee	163,436,622	155,799,743	7,636,879
Texas	641,185,372	620,137,129	21,048,243
Utah	35,208,632	32,776,846	2,431,786
Vermont	18,031,286	16,682,399	1,348,887
Virginia	108,909,020	103,565,095	5,343,925
Washington	125,974,613	120,157,542	5,817,071
West Virginia	73,644,558	72,041,431	1,603,127
Wisconsin	146,251,973	140,786,133	5,465,840
Wyoming	17,898,614	16,332,672	1,565,942

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-25.—Selected state demographic and fiscal characteristics

State	1995 Percent minority enrollment	1995 Percent school-age children in poverty	1996 Gross state product per capita	1990 Median housing value	1996 Median household income
Alabama	37.9	22.6	22,549	53,200	25,991
Alaska	36.3	6.7	38,310	94,400	47,954
Arizona	43.1	24.2	25,662	79,700	30,863
Arkansas	26.1	21.7	22,271	46,000	25,814
California	59.6	23.4	29,972	194,300	37,009
Colorado	27.5	10.7	30,490	82,400	40,706
Connecticut	28.0	17.8	37,742	176,700	40,243
Delaware	35.3	16.6	39,668	99,700	34,928
District of Columbia	96.0	31.5	†	121,700	30,748
Florida	42.5	22.1	25,122	76,500	29,745
Georgia	41.8	15.6	29,729	70,700	34,099
Hawaii	77.1	14.2	30,575	242,600	42,851
Idaho	11.6	16.7	24,172	58,000	32,676
Illinois	36.4	20.3	31,422	80,100	38,071
Indiana	14.4	14.5	27,391	53,500	33,385
Iowa	7.3	15.5	26,352	45,500	35,519
Kansas	17.4	10.7	26,786	51,800	30,341
Kentucky	10.9	19.3	24,503	50,100	29,810
Louisiana	49.0	24.4	28,085	58,000	27,949
Maine	2.7	14.3	23,572	87,300	33,858
Maryland	42.5	13.3	27,894	115,500	41,041
Massachusetts	21.5	16.8	34,356	162,200	38,574
Michigan	23.6	14.8	27,307	60,100	36,426
Minnesota	12.6	10.4	30,578	73,700	37,933
Mississippi	52.3	36.4	20,968	45,100	26,538
Missouri	18.3	9.8	28,062	59,300	34,825
Montana	12.5	19.0	21,195	56,500	27,757
Nebraska	12.8	11.9	28,541	50,000	32,929
Nevada	33.5	11.1	34,354	95,300	36,084
New Hampshire	3.3	4.3	29,885	129,300	39,171
New Jersey	37.5	9.5	34,971	161,200	43,924
New Mexico	60.5	34.9	23,623	69,800	25,991
New York	43.1	23.6	33,513	130,400	33,028
North Carolina	35.4	20.2	29,398	65,300	31,979
North Dakota	9.2	13.2	24,619	50,500	29,089
Ohio	17.8	17.1	27,102	62,900	34,941
Oklahoma	30.6	24.2	22,697	47,600	26,311
Oregon	14.7	16.2	27,008	66,800	36,374
Pennsylvania	19.4	16.5	27,287	69,100	34,524
Rhode Island	21.1	16.4	26,618	132,700	35,359
South Carolina	43.7	31.7	23,851	60,700	29,071
South Dakota	16.3	17.3	28,348	45,000	29,578
Tennessee	24.7	19.6	25,670	58,000	29,015
Texas	53.6	23.1	29,353	58,900	32,039
Utah	9.6	8.4	25,148	68,700	36,480
Vermont	2.7	13.0	24,453	95,600	33,824
Virginia	33.4	14.5	30,992	90,400	36,222
Washington	21.7	16.6	29,366	93,200	35,568
West Virginia	4.8	25.8	20,655	47,600	24,880
Wisconsin	16.8	11.2	26,154	62,100	40,955
Wyoming	10.7	10.6	34,912	61,600	31,529

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Bureau of the Census, CPPS Annual Demographic Survey, March Supplement 1999; U.S. Bureau of the Census, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>,1999.

Appendix B: Technical Notes

This appendix provides detailed information on the survey methodology, including discussions of data collection procedures. Other information regarding the states' fiscal year, capitalization threshold, and state direct support for education is presented in tabular form at the end of this appendix.

Survey Methodology

The data in this report were collected by the National Center for Education Statistics (NCES), the primary federal entity for collecting, analyzing and reporting data related to education. The NCES is authorized to collect this information by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The survey instrument was the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. The CCD data are reported voluntarily each year by state education agencies (SEAs). The U.S. Bureau of the Census was the collection agent for NCES for this survey.

Data Collection Procedures

The data in this report are based on information from SEA administrative records for fiscal year 1998 (school year 1997–98). In compiling the report, each SEA obtains data from the local education agencies (LEA) that operate public schools under its jurisdiction. The LEAs include regular school districts, regional education services agencies, and any state-run schools such as special education residential schools or prison schools serving inmates under the age of 20. The NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported. The SEAs generally edit the individual LEA reports before compiling the data on the NPEFS.

Data Processing

When data are received from an SEA, edits are conducted and an edit report is sent back to the state listing previous and current years' data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items is included with the edit report. States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data.

Data Comparability

Student membership counts from the CCD "State Nonfiscal Survey" have been included in the data set for this report as a student count that is comparable with other NCES publications. Student membership is the count of students enrolled on or about October 1. Per pupil revenues and expenditures in this report were calculated by dividing the appropriate type of revenue or expenditure by student membership.

NCES provides "crosswalk" software to assist states in their reporting to standardize data across states. This software converts a state's existing accounting reports to the federal standard, in agreement with *Financial Accounting for Local and State School Systems, 1990*. The accounting publication can be found on the Web at:http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R. NCES reviews and validates protocols for states that use their own procedures to do this. Crosswalk software was developed by NCES and used in the following states: Arkansas, Colorado, Georgia, Illinois, Kentucky, Maine, Maryland, Massachusetts, Mississippi, Montana, New Hampshire, New York, North Carolina, North Dakota, Pennsylvania, South Carolina, and South Dakota.

In addition to providing crosswalks, NCES obtains information about state characteristics that can affect the comparability of reports. Table B-1 presents some of the information from these questions. The fiscal year indicates the beginning and end of the fiscal year for each state. The dollar threshold for determining capital expenditure indicates the threshold amount above which the expenditure for an item is classified as property rather than supply. For example, items costing more than $500 have their cost classified as a property (or capital outlay) expenditure in Alabama. Often these determinations are made by local education agencies using their own guidelines. Twenty-two states indicated that they did not use a dollar figure in determining whether an expenditure should be classified as a supply or property. State direct support expenditures are those made by the state government for and on behalf of school districts. States may report these expenditures to NCES in one of two ways: included with other expenditures in the detail requested on NPEFS, or as a lump sum reported under the appropriate direct support category. For states reporting the lump sums under direct support the dollar amount is reported in table B-1. States that include direct support with other expenditures in the NPEFS detail are identified with the word 'included' in the column. States that do not have direct support situations are shown as '0' on the table. The NCES has distributed those direct support expenditures reported as a lump sum to the specific data items, adding them to the amounts reported by the states. All data reported in this publication have had the direct support expenditures included where applicable.

Imputations and Adjustments

The NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability across states. Imputations and adjustments were performed to correct for item non-response only. There are two basic types of imputations: adjustments and true imputations.

Adjustments are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M for student support staff salaries and a value representing the salaries for both items as instructional support staff salaries. NCES adjusts these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

True imputations correct cases in which a value is not reported at all, indicating that subtotals for the item are under-reported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

Adjustments and true imputations were performed based on the average ratios of reported data for the same year. For example, student activity revenues were imputed based on the average ratio of student activity revenues to total revenues. For more detail on the imputation process readers should refer to the data documentation on the web at http://nces.ed.gov/ccd/stfis. A Microsoft Excel® file and a flat text file containing the data used in this report can be found at the same web site.

Data Analysis Procedures

Three types of analyses were conducted for this report. The first type of analysis examined how revenues were distributed across various sources (e.g., local, state and federal) and how expenditures were distributed across various functions and objects (e.g., instruction; administration, etc.; and salaries, supplies, etc.). The second type of analysis examined revenues and expenditures on a per-pupil basis. This type of analysis accounted for differences between states in the number of students enrolled.

These two types of analyses were presented state-by-state and by eleven state characteristics:

- Geographic region
- Percentage of students living in an urban area
- Percentage of minority students
- Percentage of LEP students
- Percentage of students living in poverty
- Per capita gross state product
- Median household income
- Median housing value
- Average class size
- Majority source of non-federal revenues: State vs. Local
- Revenue authority

State characteristics were described in detail in Chapter 1. For detailed state data, see tables B-2 and B-3. The original data for all states are listed in appendix table B-4. It is important to note that the category values reported in the state characteristic tables in the body of the report are not the averages but sums of the states falling within category characteristics. These sums were used in subsequent calculations, when conducted. For example, for the analysis of total revenues per pupil by geographic region (Northeast, South, Midwest, West), first total revenues and total number of students enrolled were summed across the states within each of the four regions, and then, total revenues per pupil was calculated by dividing total revenues for each region by the total number of students enrolled in that region.

A third analysis used in this report was correlation. The correlation coefficient, r, is a measure of linear association and p denotes its statistical significance (i.e., more than a chance association). Two types of correlations were conducted:

1) the association (or relationship) between unadjusted financial data and state characteristic (e.g., percentage of students living in an urban area, percentage of minority students, etc.); and

2) the association between the finance data adjusted by the Geographic Cost of Education Index.

Prior to calculating correlation coefficients, the data were examined for outliers, that is, for state data that deviated considerably from normal. Correlation coefficients were then calculated both with and without the outlying values. If, when outliers were removed, the correlation was no longer statistically significant, then the relationship was not reported. This is because the pattern suggested that the outlying states might have had undue influence on the correlation. If, when outliers were removed, the correlation became statistically significant, both correlations were noted although only the significant correlation (i.e., relationship) was discussed in the text. This is because the pattern suggested that the outlying states might have masked the significant relationship. If, when outliers were removed, the correlation remained statistically significant, the correlation with all states and the District of Columbia (i.e., with all the outliers) was reported. This pattern suggested that outlying states, while they may have altered the magnitude of the correlation, did not alter the overall relationship.

Pearson Product Moment correlation coefficients were calculated using SAS software. SAS determines the significance level of a coefficient using the t-statistic. Only statistically significant correlation coefficients were reported. All correlations discussed in this report were statistically significant at the $p<0.05$ level (two-tailed test), unless otherwise noted.

Geographic Cost Adjustments

The desire to understand the patterns of variation in educational services across geographic regions in the United States has increased the need for meaningful and reliable measures of geographical cost differences of education items, or as often referred to, a cost-of-education index. A cost-of-education index measures how much more or less it costs to provide the same quantities and qualities of school resources and services in different locations. Over the past decade, researchers have developed several different indices to account for these cost differences. The first of these, the cost-of-living index (McMahon and Chang 1991), was developed based upon cost-of-living information for various locations. A second index developed, the average teacher salary index, (Barro 1992) focused solely on teachers salaries. In 1995, Chambers and Fowler extended the analysis of teachers' costs to include amenities of the labor markets in which public school districts are located. This was called the teacher cost index or TCI. The following report utilizes the geographic cost of education index (GCEI) (Fowler and Monk 2001), the most recent index developed, because it builds upon the strengths of previous indexes by 1) incorporating additional measures of teacher quality, and 2) includes school administrators, noncertificated staff, and selected categories of nonpersonnel inputs. The GCEI utilizes data from three separate categories of school inputs: certified school personnel, noncertified school personnel, and nonpersonnel school items. Analyses of personnel costs considered both discretionary factors, for which local school decisionmakers have control, such as previous experience and longevity of employee hired as well as cost factors, which are outside local control, like, district size and percent of minority students. Simply put, the GCEI reflects how much more or less it costs in different geographic locations for recruiting and employing comparable school personnel considering these broad array of factors as well as the varying costs of nonpersonnel school items, like purchased services, supplies and materials, furnishings and equipment, travel, utilities and facilities. The GCEI for each state is reported in table B-3.

Weighted and Unweighted Data

State groupings are weighted averages. That is, expenditures are summed for all states in the group and then divided by the total number of students in the group. Data used in correlation analyses, however, are not weighted.

Table B-1.—Additional information regarding the National Public Education Financial Survey

State	Fiscal year	Dollar threshold for determining capital expenditure	State direct support
Alabama	10/1–9/30	500	0
Alaska	7/1–6/30	500	(*)
Arizona	7/1–6/30	—	10,313,018
Arkansas	7/1–6/30	†	24,120,142
California	7/1–6/30	†	(*)
Colorado	1/1–12/31	1,000	0
Connecticut	7/1–6/30	1,000	369,949,672
Delaware	10/1–9/30	1,000	847,613
District of Columbia	10/1–9/30	—	8,900,000
Florida	7/1–6/30	750	(*)
Georgia	7/1–6/30	5,000	120,348,471
Hawaii	7/1–6/30	250	(*)
Idaho	7/1–6/30	†	1,889,269
Illinois	7/1–6/30	500	576,574,450
Indiana	7/1–6/30	†	472,118,684
Iowa	7/1–6/30	†	0
Kansas	7/1–6/30	†	75,775,129
Kentucky	7/1–6/30	300	236,131,560
Louisiana	7/1–6/30	300	41,565,487
Maine	7/1–6/30	3,000	148,507,663
Maryland	7/1–6/30	—	445,017,687
Massachusetts	7/1–6/30	5,000	601,960,087
Michigan	7/1–6/30	†	0
Minnesota	7/1–6/30	†	36,973,534
Mississippi	7/1–6/30	†	12,782,630
Missouri	7/1–6/30	500	0
Montana	7/1–6/30	5,000	0
Nebraska	7/1–6/30	†	0
Nevada	7/1–6/30	†	0
New Hampshire	7/1–6/30	†	0
New Jersey	7/1–6/30	500	10,850,676
New Mexico	7/1–6/30	500	(*)
New York	7/1–6/30	—	0
North Carolina	7/1–6/30	500	(*)
North Dakota	7/1–6/30	†	0
Ohio	7/1–6/30	†	0
Oklahoma	7/1–6/30	2,500	252,615,940
Oregon	7/1–6/30	†	0
Pennsylvania	7/1–6/30	†	(*)
Rhode Island	7/1–6/30	†	55,291,386
South Carolina	7/1–6/30	1,000	(*)
South Dakota	7/1–6/30	300	(*)
Tennessee	7/1–6/30	†	0
Texas	9/1–8/31	5,000	1,325,684,799
Utah	7/1–6/30	†	0
Vermont	7/1–6/30	5,000	(*)
Virginia	7/1–6/30	†	(*)
Washington	9/1–8/31	†	0
West Virginia	7/1–6/30	†	124,283,315
Wisconsin	7/1–6/30	300	(*)
Wyoming	7/1–6/30	—	0

* State direct support is included in expenditure figures reported by object and function.

— Not available, state did not report information regarding classification of expenditures.

† Not applicable, state does not use dollar amount for classifying expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey: School Year 1997–98.

Table B-2.—List of states in each state characteristic category

State characteristics	States
Region	
Northeast	Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont
Midwest	Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, North Dakota, Nebraska, Ohio, South Dakota, and Wisconsin
South	Alabama, Arkansas, District Of Columbia, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia
West	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, and Wyoming
Percentage of K–12 students living in urban area	
Less than 20 percent	Georgia, Idaho, Maryland, Maine, Minnesota, Mississippi, Montana, New Hampshire, New Jersey, Vermont, and West Virginia
20 percent–less than 30 percent	Alabama, Arkansas, Connecticut, Hawaii, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Missouri, North Dakota, Oregon, Pennsylvania, Oklahoma, South Carolina, South Dakota, Utah, Virginia, and Wyoming
30 percent–less than 40 percent	Alaska, California, Colorado, Delaware, Illinois, Indiana, Louisiana, Nebraska, New Mexico, North Carolina, Ohio, Rhode Island, Tennessee, Washington, and Wisconsin
40 percent or more	Arizona, District Of Columbia, Florida, Nevada, New York, and Texas
Percentage of minority students	
Less than 10 percent	Iowa, Maine, New Hampshire, North Dakota, Utah, Vermont, and West Virginia
10 percent–less than 30 percent	Arkansas, Colorado, Connecticut, Idaho, Indiana, Kansas, Kentucky, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Washington, Wisconsin, and Wyoming
30 percent–less than 50 percent	Alabama, Alaska, Arizona, Delaware, Florida, Georgia, Illinois, Louisiana, Maryland, Nevada, New Jersey, New York, North Carolina, Oklahoma, South Carolina, and Virginia
50 percent or more	California, District Of Columbia, Hawaii, Mississippi, New Mexico, and Texas
Percentage of LEP students	
Less than 1 percent	Alabama, Arkansas, Georgia, Indiana, Iowa, Louisiana, Maine, Mississippi, Missouri, New Hampshire, Ohio, Pennsylvania, Tennessee, South Carolina, and Wyoming
1–less than 5 percent	Colorado, Connecticut, Delaware, Idaho, Illinois, Kansas, Maryland, Massachusetts, Michigan, Minnesota, Montana, New Jersey, North Carolina, North Dakota, Oklahoma, Oregon, Utah, Virginia, Washington, and Wisconsin
5 percent or more	Alaska, Arizona, California, District Of Columbia, Florida, Hawaii, Nevada, New Mexico, New York, Rhode Island, and Texas
Not available	Kentucky, Nebraska, South Dakota Vermont, and West Virginia
Percentage of school aged students living in poverty	
Less than 10 percent	Alaska, Missouri, New Hampshire, New Jersey, and Utah
10–less than 15 percent	Colorado, Hawaii, Indiana, Kansas, Maine, Maryland, Michigan, Minnesota, Nebraska, Nevada, North Dakota, Vermont, Virginia, Wisconsin, and Wyoming
15–less than 20 percent	Connecticut, Delaware, Georgia, Idaho, Iowa, Kentucky, Massachusetts, Montana, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, and Washington
20 percent or more	Alabama, Arizona, Arkansas, California, District Of Columbia, Florida, Illinois, Louisiana, Mississippi, New Mexico, New York, North Carolina, Oklahoma, South Carolina, Texas, and West Virginia
Per capita gross state product	
Less than $25,000	Alabama, Arkansas, Idaho, Kentucky, Maine, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, South Carolina, Vermont, and West Virginia
$25,000–less than $30,000	Arizona, California, Florida, Georgia, Indiana, Iowa, Kansas, Louisiana, Maryland, Michigan, Missouri, Nebraska, New Hampshire, North Carolina, Ohio, Pennsylvania, Tennessee, Oregon, Rhode Island, South Dakota, Texas, Utah, Washington, and Wisconsin
$30,000 or more	Alaska, Colorado, Connecticut, Delaware, Hawaii, Illinois, Massachusetts, Minnesota, Nevada, New Jersey, New York, Virginia, and Wyoming
Not available	District of Columbia

Table B-2.—List of states in each state characteristic category—Continued

State characteristics	States
Median housing value	
Less than $50,000	Arkansas, Iowa, Mississippi, Oklahoma, South Dakota, and West Virginia
$50,000–less than $65,000	Alabama, Idaho, Indiana, Kansas, Kentucky, Louisiana, Michigan, Missouri, Montana, Nebraska, North Dakota, Ohio, South Carolina, Tennessee, Texas, Wisconsin, and Wyoming
$65,000–less than $100,000	Alaska, Arizona, Colorado, Delaware, Florida, Georgia, Illinois, Maine, Minnesota, Nevada, New Mexico, North Carolina, Oregon, Pennsylvania, Utah, Vermont, Virginia, and Washington
$100,000 or more	California, Connecticut, District Of Columbia, Hawaii, Maryland, Massachusetts, New Hampshire, New Jersey, New York, and Rhode Island
Median household income	
Less than $30,000	Alabama, Arkansas, Florida, Kentucky, Louisiana, Mississippi, Montana, New Mexico, Oklahoma, North Dakota, South Carolina, South Dakota, Tennessee, and West Virginia
$30,000–less than $35,000	Arizona, Delaware, District Of Columbia, Georgia, Idaho, Indiana, Kansas, Maine, Missouri, Nebraska, New York, North Carolina, Ohio, Pennsylvania, Texas, Vermont, and Wyoming
$35,000–less than $40,000	California, Illinois, Iowa, Massachusetts, Michigan, Minnesota, Nevada, New Hampshire, Oregon, Rhode Island, Utah, Virginia, and Washington
$40,000 or more	Alaska, Colorado, Connecticut, Hawaii, Maryland, New Jersey, and Wisconsin
Average class size	
Less than 21 students	Connecticut, Kansas, Maine, Montana, Nebraska, North Dakota, Vermont, and Wyoming
21–25 students	Alabama, Alaska, Arkansas, Colorado, Delaware, District of Columbia, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kentucky, Louisiana, Massachusetts, Mississippi, Missouri, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Virginia, West Virginia, and Wisconsin
More than 25 students	Arizona, California, Florida, Maryland, Michigan, Minnesota, Nevada, Tennessee, Utah, and Washington
Majority source of non-federal revenues	
More from State	Alabama, Alaska, Arkansas, California, Delaware, Hawaii, Idaho, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, New Mexico, North Carolina, Oklahoma, Oregon, South Carolina, Utah, Washington, West Virginia, and Wisconsin
State & Local Equal	Arizona, Colorado, Florida, Georgia, Indiana, Iowa, Maine, Montana, North Dakota, Tennessee, Texas, and Wyoming
More from Local	Connecticut, District of Columbia, Illinois, Maryland, Massachusetts, Missouri, Nebraska, Nevada, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, South Dakota, Vermont, and Virginia
Revenue authority	
Dependent	Alabama, Alaska, Connecticut, District Of Columbia, Hawaii, Maryland, Massachusetts, North Carolina, Rhode Island, Tennessee, and Virginia
Mixed	Illinois, Maine, New Hampshire, New York, and South Carolina
Independent	Arizona, Arkansas, California, Colorado, Delaware, Florida, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Dakota, Texas, Utah, Vermont, Washington, West Virginia, Wisconsin, and Wyoming

SOURCES: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers and William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table B-3.—List of state characteristic categories, by state

State	Geographic region of the U.S.	Percentage of K–12 students living in an urban area	Percentage of minority students	Percentage of LEP students, 1993–94
Alabama	South	20–less than 30 percent	30–less than 50 percent	Less than 1 percent
Alaska	West	30–less than 40 percent	30–less than 50 percent	5 percent or more
Arizona	West	40 percent or more	30–less than 50 percent	5 percent or more
Arkansas	South	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
California	West	30–less than 40 percent	50 percent or more	5 percent or more
Colorado	West	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
Connecticut	Northeast	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Delaware	South	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
District of Columbia	South	40 percent or more	50 percent or more	5 percent or more
Florida	South	40 percent or more	30–less than 50 percent	5 percent or more
Georgia	South	Less than 20 percent	30–less than 50 percent	Less than 1 percent
Hawaii	West	20–less than 30 percent	50 percent or more	5 percent or more
Idaho	West	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Illinois	Midwest	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
Indiana	Midwest	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Iowa	Midwest	20–less than 30 percent	Less than 10 percent	Less than 1 percent
Kansas	Midwest	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Kentucky	South	20–less than 30 percent	10–less than 30 percent	—
Louisiana	South	30–less than 40 percent	30–less than 50 percent	Less than 1 percent
Maine	Northeast	Less than 20 percent	Less than 10 percent	Less than 1 percent
Maryland	South	Less than 20 percent	30–less than 50 percent	1–less than 5 percent
Massachusetts	Northeast	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Michigan	Midwest	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Minnesota	Midwest	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Mississippi	South	Less than 20 percent	50 percent or more	Less than 1 percent
Missouri	Midwest	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
Montana	West	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Nebraska	Midwest	30–less than 40 percent	10–less than 30 percent	—
Nevada	West	40 percent or more	30–less than 50 percent	5 percent or more
New Hampshire	Northeast	Less than 20 percent	Less than 10 percent	Less than 1 percent
New Jersey	Northeast	Less than 20 percent	30–less than 50 percent	1–less than 5 percent
New Mexico	West	30–less than 40 percent	50 percent or more	5 percent or more
New York	Northeast	40 percent or more	30–less than 50 percent	5 percent or more
North Carolina	South	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
North Dakota	Midwest	20–less than 30 percent	Less than 10 percent	1–less than 5 percent
Ohio	Midwest	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Oklahoma	South	20–less than 30 percent	30–less than 50 percent	1–less than 5 percent
Oregon	West	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Pennsylvania	Northeast	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
Rhode Island	Northeast	30–less than 40 percent	10–less than 30 percent	5 percent or more
South Carolina	South	20–less than 30 percent	30–less than 50 percent	Less than 1 percent
South Dakota	Midwest	20–less than 30 percent	10–less than 30 percent	—
Tennessee	South	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Texas	South	40 percent or more	50 percent or more	5 percent or more
Utah	West	20–less than 30 percent	Less than 10 percent	1–less than 5 percent
Vermont	Northeast	Less than 20 percent	Less than 10 percent	—
Virginia	South	20–less than 30 percent	30–less than 50 percent	1–less than 5 percent
Washington	West	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
West Virginia	South	Less than 20 percent	Less than 10 percent	—
Wisconsin	Midwest	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
Wyoming	West	20–less than 30 percent	10–less than 30 percent	Less than 1 percent

Table B-3.—List of state characteristic categories, by state—Continued

State	Percentage of 5–17 year olds living in poverty	Per capita GSP, 1996	Median housing value, 1990	Median household income, 1995
Alabama	20 percent or more	Less than $25,000	$50,000–less than $65,000	Less than $30,000
Alaska	Less than 10 percent	$30,000 or more	$65,000–less than $100,000	$40,000 or more
Arizona	20 percent or more	$25,000–less than $30,000	$65,000–less than $100,000	$30,000–less than $35,000
Arkansas	20 percent or more	Less than $25,000	Less than $50,000	Less than $30,000
California	20 percent or more	$25,000–less than $30,000	$100,000 or more	$35,000–less than $40,000
Colorado	10–less than 15 percent	$30,000 or more	$65,000–less than $100,000	$40,000 or more
Connecticut	15–less than 20 percent	$30,000 or more	$100,000 or more	$40,000 or more
Delaware	15–less than 20 percent	$30,000 or more	$65,000–less than $100,000	$30,000–less than $35,000
District of Columbia	20 percent or more	—	$100,000 or more	$30,000–less than $35,000
Florida	20 percent or more	$25,000–less than $30,000	$65,000–less than $100,000	Less than $30,000
Georgia	15–less than 20 percent	$25,000–less than $30,000	$65,000–less than $100,000	$30,000–less than $35,000
Hawaii	10–less than 15 percent	$30,000 or more	$100,000 or more	$40,000 or more
Idaho	15–less than 20 percent	Less than $25,000	$50,000–less than $65,000	$30,000–less than $35,000
Illinois	20 percent or more	$30,000 or more	$65,000–less than $100,000	$35,000–less than $40,000
Indiana	10–less than 15 percent	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Iowa	15–less than 20 percent	$25,000–less than $30,000	Less than $50,000	$35,000–less than $40,000
Kansas	10–less than 15 percent	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Kentucky	15–less than 20 percent	Less than $25,000	$50,000–less than $65,000	Less than $30,000
Louisiana	20 percent or more	$25,000–less than $30,000	$50,000–less than $65,000	Less than $30,000
Maine	10–less than 15 percent	Less than $25,000	$65,000–less than $100,000	$30,000–less than $35,000
Maryland	10–less than 15 percent	$25,000–less than $30,000	$100,000 or more	$40,000 or more
Massachusetts	15–less than 20 percent	$30,000 or more	$100,000 or more	$35,000–less than $40,000
Michigan	10–less than 15 percent	$25,000–less than $30,000	$50,000–less than $65,000	$35,000–less than $40,000
Minnesota	10–less than 15 percent	$30,000 or more	$65,000–less than $100,000	$35,000–less than $40,000
Mississippi	20 percent or more	Less than $25,000	Less than $50,000	Less than $30,000
Missouri	Less than 10 percent	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Montana	15–less than 20 percent	Less than $25,000	$50,000–less than $65,000	Less than $30,000
Nebraska	10–less than 15 percent	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Nevada	10–less than 15 percent	$30,000 or more	$65,000–less than $100,000	$35,000–less than $40,000
New Hampshire	Less than 10 percent	$25,000–less than $30,000	$100,000 or more	$35,000–less than $40,000
New Jersey	Less than 10 percent	$30,000 or more	$100,000 or more	$40,000 or more
New Mexico	20 percent or more	Less than $25,000	$65,000–less than $100,000	Less than $30,000
New York	20 percent or more	$30,000 or more	$100,000 or more	$30,000–less than $35,000
North Carolina	20 percent or more	$25,000–less than $30,000	$65,000–less than $100,000	$30,000–less than $35,000
North Dakota	10–less than 15 percent	Less than $25,000	$50,000–less than $65,000	Less than $30,000
Ohio	15–less than 20 percent	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Oklahoma	20 percent or more	Less than $25,000	Less than $50,000	Less than $30,000
Oregon	15–less than 20 percent	$25,000–less than $30,000	$65,000–less than $100,000	$35,000–less than $40,000
Pennsylvania	15–less than 20 percent	$25,000–less than $30,000	$65,000–less than $100,000	$30,000–less than $35,000
Rhode Island	15–less than 20 percent	$25,000–less than $30,000	$100,000 or more	$35,000–less than $40,000
South Carolina	20 percent or more	Less than $25,000	$50,000–less than $65,000	Less than $30,000
South Dakota	15–less than 20 percent	$25,000–less than $30,000	Less than $50,000	Less than $30,000
Tennessee	15–less than 20 percent	$25,000–less than $30,000	$50,000–less than $65,000	Less than $30,000
Texas	20 percent or more	$25,000–less than $30,000	$50,000–less than $65,000	$30,000–less than $35,000
Utah	Less than 10 percent	$25,000–less than $30,000	$65,000–less than $100,000	$35,000–less than $40,000
Vermont	10–less than 15 percent	Less than $25,000	$65,000–less than $100,000	$30,000–less than $35,000
Virginia	10–less than 15 percent	$30,000 or more	$65,000–less than $100,000	$35,000–less than $40,000
Washington	15–less than 20 percent	$25,000–less than $30,000	$65,000–less than $100,000	$35,000–less than $40,000
West Virginia	20 percent or more	Less than $25,000	Less than $50,000	Less than $30,000
Wisconsin	10–less than 15 percent	$25,000–less than $30,000	$50,000–less than $65,000	$40,000 or more
Wyoming	10–less than 15 percent	$30,000 or more	$50,000–less than $65,000	$30,000–less than $35,000

Table B-3.—List of state characteristic categories, by state—Continued

State	Average class size, 1993–94	Majority source of non-federal	Revenue
Alabama	21–25 students	More from State	Dependent
Alaska	21–25 students	More from State	Dependent
Arizona	More than 25 students	State & Local Equal	Independent
Arkansas	21–25 students	More from State	Independent
California	More than 25 students	More from State	Independent
Colorado	21–24 students	State & Local Equal	Independent
Connecticut	Less than 21 students	More from Local	Dependent
Delaware	21–25 students	More from State	Independent
District of Columbia	21–25 students	More from Local	Dependent
Florida	More than 25 students	State & Local Equal	Independent
Georgia	21–25 students	State & Local Equal	Independent
Hawaii	21–25 students	More from State	Dependent
Idaho	21–25 students	More from State	Independent
Illinois	21–25 students	More from Local	Mixed
Indiana	21–25 students	State & Local Equal	Independent
Iowa	21–25 students	State & Local Equal	Independent
Kansas	Less than 21 students	More from State	Independent
Kentucky	21–25 students	More from State	Independent
Louisiana	21–25 students	More from State	Independent
Maine	Less than 21 students	State & Local Equal	Mixed
Maryland	More than 25 students	More from Local	Dependent
Massachusetts	21–25 students	More from Local	Dependent
Michigan	More than 25 students	More from State	Independent
Minnesota	More than 25 students	More from State	Independent
Mississippi	21–25 students	More from State	Independent
Missouri	21–25 students	More from Local	Independent
Montana	Less than 21 students	State & Local Equal	Independent
Nebraska	Less than 21 students	More from Local	Independent
Nevada	More than 25 students	More from Local	Independent
New Hampshire	21–25 students	More from Local	Mixed
New Jersey	21–25 students	More from Local	Independent
New Mexico	21–25 students	More from State	Independent
New York	21–25 students	More from Local	Mixed
North Carolina	21–25 students	More from State	Dependent
North Dakota	Less than 21 students	State & Local Equal	Independent
Ohio	21–25 students	More from Local	Independent
Oklahoma	21–25 students	More from State	Independent
Oregon	21–25 students	More from State	Independent
Pennsylvania	21–25 students	More from Local	Independent
Rhode Island	21–25 students	More from Local	Dependent
South Carolina	21–25 students	More from State	Mixed
South Dakota	21–25 students	More from Local	Independent
Tennessee	More than 25 students	State & Local Equal	Dependent
Texas	21–25 students	State & Local Equal	Independent
Utah	More than 25 students	More from State	Independent
Vermont	Less than 21 students	More from Local	Independent
Virginia	21–25 students	More from Local	Dependent
Washington	More than 25 students	More from State	Independent
West Virginia	21–25 students	More from State	Independent
Wisconsin	21–25 students	More from State	Independent
Wyoming	Less than 21 students	State & Local Equal	Independent

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics*, 1998; Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers, William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

Table B-4.—State characteristics data

State	Geographic region of the U.S.	Percentage of K–12 students living in an urban area	Percentage of minority students	Percentage of LEP students, 1993–94	Percentage of 5–17 year olds living in poverty	Per capita GSP, 1996	Median housing value, 1990
Alabama	South	28.9	37.9	0	22.6	$22,549	$53,200
Alaska	West	37.3	36.3	8	6.7	38,310	94,400
Arizona	West	56.0	43.1	10	24.2	25,662	79,700
Arkansas	South	25.4	26.1	0	21.7	22,271	46,000
California	West	39.6	59.6	19	23.4	29,972	194,300
Colorado	West	32.6	27.5	3	10.7	30,490	82,400
Connecticut	Northeast	26.2	28.0	3	17.8	37,742	176,700
Delaware	South	39.3	35.3	1	16.6	39,668	99,700
District of Columbia	South	100.0	95.9	6	31.5	—	121,700
Florida	South	43.7	42.5	6	22.1	25,122	76,500
Georgia	South	16.2	41.8	1	15.6	29,729	70,700
Hawaii	West	25.9	77.1	7	14.2	30,575	242,600
Idaho	West	16.1	11.6	2	16.7	24,172	58,000
Illinois	Midwest	33.5	36.4	3	20.3	31,422	80,100
Indiana	Midwest	33.8	14.4	0	14.5	27,391	53,500
Iowa	Midwest	25.5	7.3	1	15.5	26,352	45,500
Kansas	Midwest	28.1	17.4	1	10.7	26,786	51,800
Kentucky	South	21.5	10.9	—	19.3	24,503	50,100
Louisiana	South	36.3	49.0	1	24.4	28,085	58,000
Maine	Northeast	10.3	2.7	0	14.3	23,572	87,300
Maryland	South	18.0	42.5	1	13.3	27,894	115,500
Massachusetts	Northeast	28.0	21.5	4	16.8	34,356	162,200
Michigan	Midwest	28.3	23.6	1	14.8	27,307	60,100
Minnesota	Midwest	17.0	12.6	3	10.4	30,578	73,700
Mississippi	South	12.1	52.3	1	36.4	20,968	45,100
Missouri	Midwest	22.5	18.3	1	9.8	28,062	59,300
Montana	West	19.1	12.5	3	19.0	21,195	56,500
Nebraska	Midwest	33.1	12.8	—	11.9	28,541	50,000
Nevada	West	45.2	33.5	6	11.1	34,354	95,300
New Hampshire	Northeast	18.5	3.3	0	4.3	29,885	129,300
New Jersey	Northeast	11.7	37.5	5	9.5	34,971	161,200
New Mexico	West	37.0	60.5	9	34.9	23,623	69,800
New York	Northeast	46.4	43.1	8	23.6	33,513	130,400
North Carolina	South	32.8	35.4	1	20.2	29,398	65,300
North Dakota	Midwest	25.9	9.2	2	13.2	24,619	50,500
Ohio	Midwest	34.1	17.8	1	17.1	27,102	62,900
Oklahoma	South	29.6	30.6	3	24.2	22,697	47,600
Oregon	West	27.7	14.7	3	16.2	27,008	66,800
Pennsylvania	Northeast	27.7	19.4	1	16.5	27,287	69,100
Rhode Island	Northeast	34.3	21.1	6	16.4	26,618	132,700
South Carolina	South	25.9	43.7	0	31.7	23,851	60,700
South Dakota	Midwest	23.0	16.3	—	17.3	28,348	45,000
Tennessee	South	36.2	24.7	0	19.6	25,670	58,000
Texas	South	49.7	53.6	10	23.1	29,353	58,900
Utah	West	28.7	9.6	1	8.4	25,148	68,700
Vermont	Northeast	6.0	2.7	—	13.0	24,453	95,600
Virginia	South	26.9	33.4	1	14.5	30,992	90,400
Washington	West	33.7	21.7	4	16.6	29,366	93,200
West Virginia	South	13.1	4.8	—	25.8	20,654	47,600
Wisconsin	Midwest	33.6	16.8	1	11.2	26,154	62,100
Wyoming	West	26.4	10.7	1	10.6	34,912	61,600

Table B-4.—State characteristics data—Continued

State	Median income, 1995	Average class size, 1993–94	Percentage of non-federal from local sources	Revenue authority	Geographic Cost of Index
Alabama	$25,991	23.4	31.1	Dependent	0.893
Alaska	47,954	22.4	29.1	Dependent	1.267
Arizona	30,863	25.9	50.7	Independent	0.992
Arkansas	25,814	21.2	35.3	Independent	0.871
California	37,009	29.5	34.4	Independent	1.116
Colorado	40,706	24.8	54.3	Independent	0.986
Connecticut	40,243	20.5	61.2	Dependent	1.151
Delaware	34,928	24.1	30.3	Independent	1.023
District of Columbia	30,748	21.5	100.0	Dependent	1.074
Florida	29,745	26.9	47.2	Independent	0.957
Georgia	34,099	23.5	45.1	Independent	0.931
Hawaii	42,851	23.3	2.6	Dependent	0.997
Idaho	32,676	24.2	32.6	Independent	0.920
Illinois	38,071	24.3	69.5	Mixed	1.032
Indiana	33,385	22.9	46.0	Independent	0.935
Iowa	35,519	22.4	45.9	Independent	0.882
Kansas	30,341	20.8	38.5	Independent	0.894
Kentucky	29,810	23.6	31.7	Independent	0.894
Louisiana	27,949	23.4	43.2	Independent	0.894
Maine	33,858	20.0	51.0	Mixed	0.981
Maryland	41,041	26.2	58.9	Dependent	1.021
Massachusetts	38,574	22.4	57.1	Dependent	1.172
Michigan	36,426	25.9	29.3	Independent	1.016
Minnesota	37,933	25.9	44.9	Independent	0.981
Mississippi	26,538	23.2	35.5	Independent	0.872
Missouri	34,825	23.5	57.6	Independent	0.949
Montana	27,757	20.2	47.8	Independent	0.909
Nebraska	32,929	19.9	64.5	Independent	0.886
Nevada	36,084	26.4	66.7	Independent	0.953
New Hampshire	39,171	21.3	90.3	Mixed	1.048
New Jersey	43,924	21.7	58.7	Independent	1.152
New Mexico	25,991	23.8	16.8	Independent	0.929
New York	33,028	23.5	58.0	Mixed	1.122
North Carolina	31,979	23.9	27.4	Dependent	0.917
North Dakota	29,089	20.7	53.1	Independent	0.853
Ohio	34,941	23.3	56.2	Independent	0.988
Oklahoma	26,311	21.6	32.6	Independent	0.902
Oregon	36,374	24.7	39.3	Independent	0.966
Pennsylvania	34,524	24.4	58.9	Independent	1.025
Rhode Island	35,359	22.3	57.6	Dependent	1.103
South Carolina	29,071	22.8	43.7	Mixed	0.905
South Dakota	29,578	21.0	60.5	Independent	0.854
Tennessee	29,015	25.1	47.6	Dependent	0.913
Texas	32,039	22.2	52.2	Independent	0.943
Utah	36,480	28.5	34.4	Independent	0.955
Vermont	33,824	19.4	69.0	Independent	0.989
Virginia	36,222	22.0	66.9	Dependent	0.969
Washington	35,568	26.9	29.5	Independent	1.038
West Virginia	24,880	22.9	31.0	Independent	0.896
Wisconsin	40,955	23.2	43.8	Independent	0.956
Wyoming	31,529	20.6	49.6	Independent	0.916

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics*, 1998; Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98-04, by Jay Chambers, William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <http://venus.census.gov/cdrom/lookup>, 1999.

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Appendix C: Glossary

CCD: the Common Core of Data, the National Center for Education Statistics primary database on public elementary and secondary education in the United States. Data are collected annually from states' administrative records.

Community services: services such as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. They are not included in the calculation of total current expenditures for public elementary and secondary education.

Current expenditures: comprise the functional categories of instruction, support services, and non-instructional services. These are expenditures for the day-to-day operation of public elementary and secondary schools. Expenditures for capital, property, equipment, facilities and debt financing are excluded from current expenditure subtotals. Expenditures for adult education, private schools, community services and community colleges are also excluded from the total current expenditures reported.

Debt service: expenditures for interest on debt and redemption of principal. It includes only long-term debt service (obligations exceeding one year).

Direct program support: expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading of direct program support, in which case NCES distributes them into functions and objects after consultation with state officials.

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support.

Employee benefits: expenditures made in addition to gross salaries, which are not paid directly to employees. These include amounts for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Enterprise operations: activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies.

Equipment: items that are expected to last more than one year, would be repaired (as opposed to replaced) if they failed to function adequately, and for which the cost of inventorying the item is small relative to the item's cost. Initial equipment is reported with facilities acquisition and construction services. Replacement equipment (also termed property) is reported by function.

Facilities acquisition and construction: includes the acquisition of land and buildings. This function includes: building construction, remodeling, and additions; purchase of existing buildings, land; the initial installation or extension of service systems and other built-in equipment; and site improvement.

Federal revenues: revenues from the federal government that support public education. These include revenues through the Title I, School Lunch, Special Education and other federal programs. Federal Revenues are reported in four categories: 1) Grants-in-Aid direct from the federal government, 2) Grants-in-Aid direct through the state, 3) Grants-in-Aid through other intermediate agencies, and 4) other federal revenues (including payments in lieu of taxes).

Food services: a sub-function of non-instructional services. Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

Function: a category of expenditure, defining the activity supported by the service or commodity bought.

General administration: one of nine sub-functions within support services. It includes expenditures for the board of education and administration of LEAs.

Instruction: is defined as any activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here.

Instructional staff support services: one of nine sub-functions within support services. It includes instructional staff training, educational media (library and audiovisual), and other services that support staff in providing instruction to students..

Intermediate sources of revenue: educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES).

LEA: local education agency, also called school district or board of education.

Local revenues: funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources.

NPEFS: the National Public Education Financial Survey, a component of the Common Core of Data (CCD) and the source of the data in this report.

Object: a category of expenditure, defining the service or commodity bought.

Operations and maintenance: one of nine sub-functions within support services. It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation), maintenance, and security.

Pupils in membership: the count of students enrolled on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

Purchased services: professional and technical services, and the renting of equipment.

Property: includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals.

Revenues: revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

Salaries: category includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

School administration: one of nine sub-functions within support services. It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

State revenues: revenues received by the LEA from the state are reported in a single total. This total includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

Student support services: one of nine sub-functions within support services. It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

Student transportation: one of nine sub-functions within support services. It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing, and maintenance associated with student transportation services.

Supplies: items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials.

Support services: an expenditure function grouping of nine sub-functions: student support services, instructional staff support services, general administration support services, school administration support services, operations and maintenance, student transportation support services, and other support services.

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